

the date the employee attains satisfactory performance.

(e) Except as otherwise provided in this chapter, each exempt employee who is being paid a salary or wage in range 17 or 18 of schedule E-1 for step eight only of division (C) of this section on the first day of the pay period that includes July 1, 2016, shall not receive an increase in salary or wage until the maximum rate of pay for step 6 of the employee's corresponding pay range in schedule E-1 of division (B) of this section exceeds the employee's base rate of pay as of July 1, 2016.

(f) An employee who becomes eligible to receive an increase in salary or wage under division (A)(3)(e) of this section shall be paid a salary or wage in step 6 of the employee's corresponding pay range in schedule E-1 of division (B) of this section.

(B)(1) Beginning on the first day of the pay period that includes July 1, 2015, each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates:

Schedule E-1

		Pay Ranges and Step Values						
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
Range								
1	Hourly	10.32	10.78	11.24	11.73			
	Annually	21466	22422	23379	24398			
2	Hourly	12.52	13.05	13.61	14.21			
	Annually	26042	27144	28309	29557			
3	Hourly	13.11	13.70	14.31	14.93			
	Annually	27269	28496	29765	31054			
4	Hourly	13.77	14.38	15.07	15.74			
	Annually	28642	29910	31346	32739			
5	Hourly	14.44	15.10	15.74	16.43			
	Annually	30035	31408	32739	34174			
6	Hourly	15.22	15.85	16.55	17.23			
	Annually	31658	32968	34424	35838			
7	Hourly	16.16	16.76	17.45	18.06	18.76		
	Annually	33613	34861	36296	37565	39021		
8	Hourly	17.08	17.84	18.60	19.44	20.37		
	Annually	35526	37107	38688	40435	42370		
9	Hourly	18.22	19.17	20.11	21.12	22.19		
	Annually	37898	39874	41829	43930	46155		
10	Hourly	19.67	20.74	21.85	23.11	24.35		
	Annually	40914	43139	45448	48069	50648		

11	Hourly	21.41	22.66	23.97	25.33	26.76		
	Annually	44533	47133	49858	52686	55661		
12	Hourly	23.62	24.95	26.29	27.75	29.29	30.88	33.66
	Annually	49130	51896	54683	57720	60923	64230	70013
13	Hourly	26.04	27.47	28.98	30.52	32.24	33.99	37.04
	Annually	54163	57138	60278	63482	67059	70699	77043
14	Hourly	28.63	30.25	31.88	33.62	35.52	37.50	40.88
	Annually	59550	62920	66310	69930	73882	78000	85030
15	Hourly	31.45	33.22	35.10	37.02	39.08	41.23	44.94
	Annually	65416	69098	73008	77002	81286	85758	93475
16	Hourly	34.68	36.60	38.61	40.78	43.03	45.49	49.58
	Annually	72134	76128	80309	84822	89502	94619	103126
17	Hourly	38.21	40.32	42.58	44.93	47.43	50.08	
	Annually	79477	83866	88566	93454	98654	104166	
18	Hourly	42.11	44.44	46.95	49.52	52.26	55.19	
	Annually	87589	92435	97656	103002	108701	114795	

An employee who is being paid a salary or wage at step 6 on July 1, 2015, is eligible to move to step 7 beginning on the first day of the pay period that immediately follows July 1, 2015, if the employee has maintained satisfactory performance in accordance with the criteria established by the employee's appointing authority and the employee has not advanced a step within the twelve-month period immediately preceding the advancement to step 7.

Schedule E-2

Range		Minimum	Maximum
41	Hourly	16.23	41.62
	Annually	33758	86570
42	Hourly	17.89	45.96
	Annually	37211	95597
43	Hourly	19.70	50.62
	Annually	40976	105290
44	Hourly	21.73	55.30
	Annually	45198	115024
45	Hourly	24.01	60.38
	Annually	49941	137248
46	Hourly	26.43	65.98
	Annually	54974	137238
47	Hourly	29.14	72.01
	Annually	60611	149781
48	Hourly	32.14	78.58

	Annually	66851	163446
49	Hourly	35.44	84.84
	Annually	73715	176467

(2) Beginning on the first day of the pay period that includes July 1, 2016, each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in accordance with the following schedule of rates:

Schedule E-1

		Pay Ranges and Step Values							
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range									
1	Hourly	10.58	11.05	11.52	12.02				
	Annually	22006	22984	23962	25002				
2	Hourly	12.83	13.38	13.95	14.57				
	Annually	26686	27830	29016	30306				
3	Hourly	13.44	14.04	14.67	15.30				
	Annually	27955	29203	30514	31824				
4	Hourly	14.11	14.74	15.45	16.13				
	Annually	29349	30659	32136	33550				
5	Hourly	14.80	15.48	16.13	16.84				
	Annually	30784	32198	33550	35027				
6	Hourly	15.60	16.25	16.96	17.66				
	Annually	32448	33800	35277	36733				
7	Hourly	16.56	17.18	17.89	18.51	19.23			
	Annually	34445	35734	37211	38501	39998			
8	Hourly	17.51	18.29	19.07	19.93	20.88			
	Annually	36421	38043	39666	41454	43430			
9	Hourly	18.68	19.65	20.61	21.65	22.74			
	Annually	38854	40872	42869	45032	47299			
10	Hourly	20.16	21.26	22.40	23.69	24.96			
	Annually	41933	44221	46592	49275	51917			
11	Hourly	21.95	23.23	24.57	25.96	27.43			
	Annually	45656	48318	51106	53997	57054			
12	Hourly	24.21	25.57	26.95	28.44	30.02	31.65	34.50	<u>34.50</u>
								<u>32.95</u>	
	Annually	50357	53186	56056	59155	62442	65832	71760	<u>71760</u>
								<u>68536</u>	
13	Hourly	26.69	28.16	29.70	31.28	33.05	34.84	37.97	<u>37.97</u>
								<u>36.26</u>	
	Annually	55515	58573	61776	65062	68744	72467	78978	<u>78978</u>

									<u>75421</u>	
14	Hourly	29.35	31.01	32.68	34.46	36.41	38.44	41.90	<u>41.90</u>	
								<u>40.01</u>		
	Annually	61048	64501	67974	71677	75733	79955	87152	<u>87152</u>	
								<u>83221</u>		
15	Hourly	32.24	34.05	35.98	37.95	40.06	42.26	46.06	<u>46.06</u>	
								<u>43.99</u>		
	Annually	67059	70824	74838	78936	83325	87901	95805	<u>95805</u>	
								<u>91499</u>		
16	Hourly	35.55	37.52	39.58	41.80	44.11	46.63	50.82	<u>50.82</u>	
								<u>48.53</u>		
	Annually	73944	78042	82326	86944	91749	96990	105706	<u>105706</u>	
								<u>100942</u>		
17	Hourly	39.17	41.33	43.64	46.05	48.62	51.33			
	Annually	81474	85966	90771	95784	101130	106766			
18	Hourly	43.16	45.55	48.12	50.76	53.57	56.57			
	Annually	89773	94744	100090	105581	111426	117666			

Schedule E-2

Range		Minimum	Maximum
41	Hourly	16.23	42.66
	Annually	33758	88733
42	Hourly	17.89	47.11
	Annually	37211	97989
43	Hourly	19.70	51.89
	Annually	40976	107931
44	Hourly	21.73	56.68
	Annually	45198	117894
45	Hourly	24.01	61.89
	Annually	49941	128731
46	Hourly	26.43	67.63
	Annually	54974	140670
47	Hourly	29.14	73.81
	Annually	60611	153525
48	Hourly	32.14	80.54
	Annually	66851	167523
49	Hourly	35.44	86.96
	Annually	73715	180877

(3) Beginning on the first day of the pay period that includes July 1, 2017, each exempt employee who must be paid in accordance with schedule E-1 or schedule E-2 of this section shall be paid a salary or wage in

accordance with the following schedule of rates:
Schedule E-1

		Pay Ranges and Step Values							
		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8
Range									
1	Hourly	10.84	11.33	11.81	12.32				
	Annually	22547	23566	24565	25626				
2	Hourly	13.15	13.71	14.30	14.93				
	Annually	27352	28517	29744	31054				
3	Hourly	13.78	14.39	15.04	15.68				
	Annually	28662	29931	31283	32614				
4	Hourly	14.46	15.11	15.84	16.53				
	Annually	30077	31429	32947	34382				
5	Hourly	15.17	15.87	16.53	17.26				
	Annually	31554	33010	34382	35901				
6	Hourly	15.99	16.66	17.38	18.10				
	Annually	33259	34653	36150	37648				
7	Hourly	16.97	17.61	18.34	18.97	19.71			
	Annually	35298	36629	38147	39458	40997			
8	Hourly	17.95	18.75	19.55	20.43	21.40			
	Annually	37336	39000	40664	42494	44512			
9	Hourly	19.15	20.14	21.13	22.19	23.31			
	Annually	39832	41891	43950	46155	48485			
10	Hourly	20.66	21.79	22.96	24.28	25.58			
	Annually	42973	45323	47757	50502	53206			
11	Hourly	22.50	23.81	25.18	26.61	28.12			
	Annually	46800	49525	52374	55349	58490			
12	Hourly	24.82	26.21	27.62	29.15	30.77	32.44	35.36	<u>35.36</u>
								33.77	
	Annually	51626	54517	57450	60632	64002	67475	73549	<u>73549</u>
								70242	
13	Hourly	27.36	28.86	30.44	32.06	33.88	35.71	38.92	<u>38.92</u>
								37.17	
	Annually	56909	60029	63315	66685	70470	74277	80954	<u>80954</u>
								77314	
14	Hourly	30.08	31.79	33.50	35.32	37.32	39.40	42.95	<u>42.95</u>
								41.02	
	Annually	62566	66123	69680	73466	77626	81952	89336	<u>89336</u>
								85322	
15	Hourly	33.05	34.90	36.88	38.90	41.06	43.32	47.21	<u>47.21</u>

							<u>45.09</u>	
	Annually	68744	72592	76710	80912	85405	90106	<u>98197</u>
								<u>93787</u>
16	Hourly	36.44	38.46	40.57	42.85	45.21	47.80	<u>52.09</u>
								<u>49.75</u>
	Annually	75795	79997	84386	89128	94037	99424	<u>108347</u>
								<u>103480</u>
17	Hourly	40.15	42.36	44.73	47.20	49.84	52.61	
	Annually	83512	88109	93038	98176	103667	109429	
18	Hourly	44.24	46.69	49.32	52.03	54.91	57.98	
	Annually	92019	97115	102586	108222	114213	120598	

Schedule E-2

Range		Minimum	Maximum
41	Hourly	16.23	43.73
	Annually	33758	90958
42	Hourly	17.89	48.29
	Annually	37211	100443
43	Hourly	19.70	53.19
	Annually	40976	110635
44	Hourly	21.73	58.10
	Annually	45198	120848
45	Hourly	24.01	63.44
	Annually	49941	131955
46	Hourly	26.43	69.32
	Annually	54974	144186
47	Hourly	29.14	75.66
	Annually	60611	157373
48	Hourly	32.14	82.55
	Annually	66851	171704
49	Hourly	35.44	89.13
	Annually	73715	185390

(C)(1) Beginning on the first day of the pay period that includes July 1, 2015, each exempt employee who must be paid in accordance with salary schedule E-1 for step eight only shall be paid a salary or wage in accordance with the following schedule of rates:

Schedule E-1 for Step Eight Only

Pay Ranges and Step Values

	Range	
12	Hourly	32.60
	Annually	67808

13	Hourly	35.85
	Annually	74568
14	Hourly	39.53
	Annually	82222
15	Hourly	43.50
	Annually	90480
16	Hourly	47.98
	Annually	99798
17	Hourly	52.84
	Annually	109907
18	Hourly	58.22
	Annually	121098

(2) Beginning on the first day of the pay period that includes July 1, 2016, each exempt employee who must be paid in accordance with schedule E-1 for step eight only shall be paid a salary or wage in accordance with the following schedule of rates:

Schedule E-1 for Step Eight Only

Pay Ranges and Step Values

Range		
12	Hourly	33.42
	Annually	69514
13	Hourly	36.75
	Annually	76440
14	Hourly	40.52
	Annually	84282
15	Hourly	44.59
	Annually	92747
16	Hourly	49.18
	Annually	102294
17	Hourly	54.16
	Annually	112653
18	Hourly	59.68
	Annually	124134

~~(3) Beginning on the first day of the pay period that includes July 1, 2017, each exempt employee who must be paid in accordance with schedule E-1 for step eight only shall be paid a salary or wage in accordance with the following schedule of rates:~~

~~Schedule E-1 for Step Eight Only~~

~~Pay Ranges and Step Values~~

~~Range~~

12	Hourly	34.26
	Annually	71261
13	Hourly	37.67
	Annually	78354
14	Hourly	41.53
	Annually	86382
15	Hourly	45.70
	Annually	95056
16	Hourly	50.41
	Annually	104853
17	Hourly	55.51
	Annually	115461
18	Hourly	61.17
	Annually	127234

(D) As used in this section, "~~exempt~~;

(1) "~~Exempt~~ employee" means a permanent full-time or permanent part-time employee paid directly by warrant of the director of budget and management whose position is included in the job classification plan established under division (A) of section 124.14 of the Revised Code but who is not considered a public employee for the purposes of Chapter 4117. of the Revised Code. ~~As used in this section, "exempt~~ "Exempt employee" also includes a permanent full-time or permanent part-time employee of the secretary of state, auditor of state, treasurer of state, or attorney general who has not been placed in an appropriate bargaining unit by the state employment relations board.

(2) "Base rate of pay" means the rate of pay established under schedule E-1 or schedule E-1 for step eight only of this section, plus the supplement provided under division (E) of section 124.181 of the Revised Code, plus any supplements enacted into law that are added to schedule E-1 or schedule E-1 for step eight only of this section.

Sec. 124.181. (A) Except as provided in divisions (M) and (P) of this section, any employee paid in accordance with schedule B of section 124.15 or schedule E-1 or ~~schedule E-1 for step eight only~~ of section 124.152 of the Revised Code is eligible for the pay supplements provided in this section upon application by the appointing authority substantiating the employee's qualifications for the supplement and with the approval of the director of administrative services except as provided in division (E) of this section.

(B)(1) In computing any of the pay supplements provided in this section for an employee paid in accordance with schedule B of section 124.15 of the Revised Code, the classification salary base shall be the minimum hourly

rate of the pay range, provided in that section, in which the employee is assigned at the time of computation.

(2) In computing any of the pay supplements provided in this section for an employee paid in accordance with schedule E-1 of section 124.152 of the Revised Code, the classification salary base shall be the minimum hourly rate of the pay range, provided in that section, in which the employee is assigned at the time of computation.

~~(3) In computing any of the pay supplements provided in this section for an employee paid in accordance with schedule E-1 for step eight only of section 124.152 of the Revised Code, the classification salary base shall be the minimum hourly rate in the corresponding pay range, provided in schedule E-1 of that section, to which the employee is assigned at the time of the computation.~~

(C) The effective date of any pay supplement, except as provided in section 124.183 of the Revised Code or unless otherwise provided in this section, shall be determined by the director.

(D) The director shall, by rule, establish standards regarding the administration of this section.

(E)(1) Except as otherwise provided in this division, beginning on the first day of the pay period within which the employee completes five years of total service with the state government or any of its political subdivisions, each employee in positions paid in accordance with schedule B of section 124.15 of the Revised Code or in accordance with schedule E-1 ~~or schedule E-1 for step eight only~~ of section 124.152 of the Revised Code shall receive an automatic salary adjustment equivalent to two and one-half per cent of the classification salary base, to the nearest whole cent. Each employee shall receive thereafter an annual adjustment equivalent to one-half of one per cent of the employee's classification salary base, to the nearest whole cent, for each additional year of qualified employment until a maximum of ten per cent of the employee's classification salary base is reached. The granting of longevity adjustments shall not be affected by promotion, demotion, or other changes in classification held by the employee, nor by any change in pay range for the employee's class or grade. Longevity pay adjustments shall become effective at the beginning of the pay period within which the employee completes the necessary length of service, except that when an employee requests credit for prior service, the effective date of the prior service credit and of any longevity adjustment shall be the first day of the pay period following approval of the credit by the director of administrative services. No employee, other than an employee who submits proof of prior service within ninety days after the date of the employee's hiring, shall

receive any longevity adjustment for the period prior to the director's approval of a prior service credit. Time spent on authorized leave of absence shall be counted for this purpose.

(2) An employee who has retired in accordance with the provisions of any retirement system offered by the state and who is employed by the state or any political subdivision of the state on or after June 24, 1987, shall not have prior service with the state or any political subdivision of the state counted for the purpose of determining the amount of the salary adjustment provided under this division.

(3) There shall be a moratorium on employees' receipt under this division of credit for service with the state government or any of its political subdivisions during the period from July 1, 2003, through June 30, 2005. In calculating the number of years of total service under this division, no credit shall be included for service during the moratorium. The moratorium shall apply to the employees of the secretary of state, the auditor of state, the treasurer of state, and the attorney general, who are subject to this section unless the secretary of state, the auditor of state, the treasurer of state, or the attorney general decides to exempt the office's employees from the moratorium and so notifies the director of administrative services in writing on or before July 1, 2003.

If an employee is exempt from the moratorium, receives credit for a period of service during the moratorium, and takes a position with another entity in the state government or any of its political subdivisions, either during or after the moratorium, and if that entity's employees are or were subject to the moratorium, the employee shall continue to retain the credit. However, if the moratorium is in effect upon the taking of the new position, the employee shall cease receiving additional credit as long as the employee is in the position, until the moratorium expires.

(F) When an exceptional condition exists that creates a temporary or a permanent hazard for one or more positions in a class paid in accordance with schedule B of section 124.15 of the Revised Code or in accordance with schedule E-1 or ~~schedule E-1 for step eight only~~ of section 124.152 of the Revised Code, a special hazard salary adjustment may be granted for the time the employee is subjected to the hazardous condition. All special hazard conditions shall be identified for each position and incidence from information submitted to the director on an appropriate form provided by the director and categorized into standard conditions of: some unusual hazard not common to the class; considerable unusual hazard not common to the class; and exceptional hazard not common to the class.

(1) A hazardous salary adjustment of five per cent of the employee's

classification salary base may be applied in the case of some unusual hazardous condition not common to the class for those hours worked, or a fraction of those hours worked, while the employee was subject to the unusual hazard condition.

(2) A hazardous salary adjustment of seven and one-half per cent of the employee's classification salary base may be applied in the case of some considerable hazardous condition not common to the class for those hours worked, or a fraction of those hours worked, while the employee was subject to the considerable hazard condition.

(3) A hazardous salary adjustment of ten per cent of the employee's classification salary base may be applied in the case of some exceptional hazardous condition not common to the class for those hours worked, or a fraction of those hours worked, when the employee was subject to the exceptional hazard condition.

(4) Each claim for temporary hazard pay shall be submitted as a separate payment and shall be subject to an administrative audit by the director as to the extent and duration of the employee's exposure to the hazardous condition.

(G) When a full-time employee whose salary or wage is paid directly by warrant of the director of budget and management and who also is eligible for overtime under the "Fair Labor Standards Act of 1938," 52 Stat. 1060, 29 U.S.C.A. 207, 213, as amended, is ordered by the appointing authority to report back to work after termination of the employee's regular work schedule and the employee reports, the employee shall be paid for such time. The employee shall be entitled to four hours at the employee's total rate of pay or overtime compensation for the actual hours worked, whichever is greater. This division does not apply to work that is a continuation of or immediately preceding an employee's regular work schedule.

(H) When a certain position or positions paid in accordance with schedule B of section 124.15 of the Revised Code or in accordance with schedule E-1 ~~or schedule E-1 for step eight only~~ of section 124.152 of the Revised Code require the ability to speak or write a language other than English, a special pay supplement may be granted to attract bilingual individuals, to encourage present employees to become proficient in other languages, or to retain qualified bilingual employees. The bilingual pay supplement provided in this division may be granted in the amount of five per cent of the employee's classification salary base for each required foreign language and shall remain in effect as long as the bilingual requirement exists.

(I) The director of administrative services may establish a shift differential for employees. The differential shall be paid to employees in positions working in other than the regular or first shift. In those divisions or agencies where only one shift prevails, no shift differential shall be paid regardless of the hours of the day that are worked. The director and the appointing authority shall designate which positions shall be covered by this division.

(J) An appointing authority may assign an employee to work in a higher level position for a continuous period of more than two weeks but no more than two years. The employee's pay shall be established at a rate that is approximately four per cent above the employee's current base rate for the period the employee occupies the position, provided that this temporary assignment is approved by the director. Employees paid under this division shall continue to receive any of the pay supplements due them under other divisions of this section based on the step one base rate for their normal classification.

(K) If a certain position, or positions, within a class paid in accordance with schedule B of section 124.15 of the Revised Code or in accordance with schedule E-1 ~~or schedule E-1 for step eight only~~ of section 124.152 of the Revised Code are mandated by state or federal law or regulation or other regulatory agency or other certification authority to have special technical certification, registration, or licensing to perform the functions which are under the mandate, a special professional achievement pay supplement may be granted. This special professional achievement pay supplement shall not be granted when all incumbents in all positions in a class require a license as provided in the classification description published by the department of administrative services; to licensees where no special or extensive training is required; when certification is granted upon completion of a stipulated term of in-service training; when an appointing authority has required certification; or any other condition prescribed by the director.

(1) Before this supplement may be applied, evidence as to the requirement must be provided by the agency for each position involved, and certification must be received from the director as to the director's concurrence for each of the positions so affected.

(2) The professional achievement pay supplement provided in this division shall be granted in an amount up to ten per cent of the employee's classification salary base and shall remain in effect as long as the mandate exists.

(L) Those employees assigned to teaching supervisory, principal, assistant principal, or superintendent positions who have attained a higher

educational level than a basic bachelor's degree may receive an educational pay supplement to remain in effect as long as the employee's assignment and classification remain the same.

(1) An educational pay supplement of two and one-half per cent of the employee's classification salary base may be applied upon the achievement of a bachelor's degree plus twenty quarter hours of postgraduate work.

(2) An educational pay supplement of an additional five per cent of the employee's classification salary base may be applied upon achievement of a master's degree.

(3) An educational pay supplement of an additional two and one-half per cent of the employee's classification salary base may be applied upon achievement of a master's degree plus thirty quarter hours of postgraduate work.

(4) An educational pay supplement of five per cent of the employee's classification salary base may be applied when the employee is performing as a master teacher.

(5) An educational pay supplement of five per cent of the employee's classification salary base may be applied when the employee is performing as a special education teacher.

(6) Those employees in teaching supervisory, principal, assistant principal, or superintendent positions who are responsible for specific extracurricular activity programs shall receive overtime pay for those hours worked in excess of their normal schedule, at their straight time hourly rate up to a maximum of five per cent of their regular base salary in any calendar year.

(M)(1) A state agency, board, or commission may establish a supplementary compensation schedule for those licensed physicians employed by the agency, board, or commission in positions requiring a licensed physician. The supplementary compensation schedule, together with the compensation otherwise authorized by this chapter, shall provide for the total compensation for these employees to range appropriately, but not necessarily uniformly, for each classification title requiring a licensed physician, in accordance with a schedule approved by the state controlling board. The individual salary levels recommended for each such physician employed shall be approved by the director. Notwithstanding section 124.11 of the Revised Code, such personnel are in the unclassified civil service.

(2) The director of administrative services may approve supplementary compensation for the director of health, if the director is a licensed physician, in accordance with a supplementary compensation schedule approved under division (M)(1) of this section or in accordance with another

supplementary compensation schedule the director of administrative services considers appropriate. The supplementary compensation shall not exceed twenty per cent of the director of health's base rate of pay.

(N) Notwithstanding sections 117.28, 117.30, 117.33, 117.36, 117.42, and 131.02 of the Revised Code, the state shall not institute any civil action to recover and shall not seek reimbursement for overpayments made in violation of division (E) of this section or division (C) of section 9.44 of the Revised Code for the period starting after June 24, 1987, and ending on October 31, 1993.

(O) Employees of the office of the treasurer of state who are exempt from collective bargaining coverage may be granted a merit pay supplement of up to one and one-half per cent of their step rate. The rate at which this supplement is granted shall be based on performance standards established by the treasurer of state. Any supplements granted under this division shall be administered on an annual basis.

(P) Intermittent employees appointed under section 124.30 of the Revised Code are not eligible for the pay supplements provided by this section.

Sec. 124.382. (A) As used in this section and sections 124.383, 124.386, 124.387, and 124.388 of the Revised Code:

(1) "Pay period" means the fourteen-day period of time during which the payroll is accumulated, as determined by the director of administrative services.

(2) "Active pay status" means the conditions under which an employee is eligible to receive pay, and includes, but is not limited to, vacation leave, sick leave, personal leave, bereavement leave, and administrative leave.

(3) "No pay status" means the conditions under which an employee is ineligible to receive pay and includes, but is not limited to, leave without pay, leave of absence, and disability leave.

(4) "Disability leave" means the leave granted pursuant to section 124.385 of the Revised Code.

(5) "Full-time permanent employee" means an employee whose regular hours of duty total eighty hours in a pay period in a state agency and whose appointment is not for a limited period of time.

(6) "Base rate of pay" means the rate of pay established under schedule B or C of section 124.15 of the Revised Code or under schedule E-1; ~~schedule E-1 for step eight only~~; or schedule E-2 of section 124.152 of the Revised Code, plus any supplement provided under section 124.181 of the Revised Code, plus any supplements enacted into law which are added to schedule B or C of section 124.15 of the Revised Code or to schedule E-1;

~~schedule E-1 for step eight only~~, or schedule E-2 of section 124.152 of the Revised Code.

(7) "Part-time permanent employee" means an employee whose regular hours of duty total less than eighty hours in a pay period in a state agency and whose appointment is not for a limited period of time.

(B) Each full-time permanent and part-time permanent employee whose salary or wage is paid directly by warrant of the director of budget and management shall be credited with sick leave of three and one-tenth hours for each completed eighty hours of service, excluding overtime hours worked. Sick leave is not available for use until it appears on the employee's earning statement and the compensation described in the earning statement is available to the employee.

(C) Any sick leave credit provided pursuant to division (B) of this section, remaining as of the last day of the pay period preceding the first paycheck the employee receives in December, shall be converted pursuant to section 124.383 of the Revised Code.

(D) Employees may use sick leave, provided a credit balance is available, upon approval of the responsible administrative officer of the employing unit, for absence due to personal illness, pregnancy, injury, exposure to contagious disease that could be communicated to other employees, and illness, injury, or death in the employee's immediate family. When sick leave is used, it shall be deducted from the employee's credit on the basis of absence from previously scheduled work in such increments of an hour and at such a compensation rate as the director of administrative services determines. The appointing authority of each employing unit may require an employee to furnish a satisfactory, signed statement to justify the use of sick leave.

If, after having utilized the credit provided by this section, an employee utilizes sick leave that was accumulated prior to November 15, 1981, compensation for such sick leave used shall be at a rate as the director determines.

(E)(1) The previously accumulated sick leave balance of an employee who has been separated from the public service, for which separation payments pursuant to section 124.384 of the Revised Code have not been made, shall be placed to the employee's credit upon the employee's reemployment in the public service, if the reemployment takes place within ten years of the date on which the employee was last terminated from public service.

(2) The previously accumulated sick leave balance of an employee who has separated from a school district shall be placed to the employee's credit

upon the employee's appointment as an unclassified employee of the state department of education, if all of the following apply:

(a) The employee accumulated the sick leave balance while employed by the school district.

(b) The employee did not receive any separation payments for the sick leave balance.

(c) The employee's employment with the department takes place within ten years after the date on which the employee separated from the school district.

(F) An employee who transfers from one public agency to another shall be credited with the unused balance of the employee's accumulated sick leave.

(G) The director of administrative services shall establish procedures to uniformly administer this section. No sick leave may be granted to a state employee upon or after the employee's retirement or termination of employment.

(H) As used in this division, "active payroll" means conditions under which an employee is in active pay status or eligible to receive pay for an approved leave of absence, including, but not limited to, occupational injury leave, disability leave, or workers' compensation.

(1) Employees who are in active payroll status on June 18, 2011, shall receive a one-time credit of additional sick leave in the pay period that begins on July 1, 2011. Full-time employees shall receive the lesser of either a one-time credit of thirty-two hours of additional sick leave or a one-time credit of additional sick leave equivalent to half the hours of personal leave the employee lost during the moratorium established under either division (A) of section 124.386 of the Revised Code or pursuant to a rule of the director of administrative services. Part-time employees shall receive a one-time credit of sixteen hours of additional sick leave.

(2) Employees who are not in active payroll status due to military leave or an absence taken in accordance with the federal "Family and Medical Leave Act" are eligible to receive the one-time additional sick leave credit.

(3) The one-time additional sick leave credit does not apply to employees of the supreme court, general assembly, legislative service commission, secretary of state, auditor of state, treasurer of state, or attorney general unless the supreme court, general assembly, legislative service commission, secretary of state, auditor of state, treasurer of state, or attorney general participated in the moratorium under division (H) or (I) of section 124.386 of the Revised Code and notifies in writing the director of administrative services on or before June 1, 2011, of the decision to

participate in the one-time additional sick leave credit. Written notice under this division shall be signed by the appointing authority for employees of the supreme court, general assembly, or legislative service commission, as the case may be.

Sec. 126.32. (A) Any officer of any state agency may authorize reimbursement for travel, including the costs of transportation, for lodging, and for meals to any person who is interviewing for a position that is classified in pay range 13 or above in schedule E-1 ~~or schedule E-1 for step eight only~~, or is classified in schedule E-2, of section 124.152 of the Revised Code.

(B) If a person is appointed to a position listed in section 121.03 of the Revised Code, to the position of chairperson of the industrial commission, adjutant general, chancellor of the Ohio board of regents, superintendent of public instruction, chairperson of the public utilities commission of Ohio, or director of the state lottery commission, to a position holding a fiduciary relationship to the governor, to a position of an appointing authority of the department of mental health and addiction services, developmental disabilities, or rehabilitation and correction, to a position of superintendent in the department of youth services, or to a position under section 122.05 of the Revised Code, and if that appointment requires a permanent change of residence, the appropriate state agency may reimburse the person for the person's actual and necessary expenses, including the cost of in-transit storage of household goods and personal effects, of moving the person and members of the person's immediate family residing in the person's household, and of moving their household goods and personal effects, to the person's new location.

Until that person moves the person's permanent residence to the new location, but not for a period that exceeds thirty consecutive days, the state agency may reimburse the person for the person's temporary living expenses at the new location that the person has incurred on behalf of the person and members of the person's immediate family residing in the person's household. In addition, the state agency may reimburse that person for the person's travel expenses between the new location and the person's former residence during this period for a maximum number of trips specified by rule of the director of budget and management, but the state agency shall not reimburse the person for travel expenses incurred for those trips by members of the person's immediate family. With the prior written approval of the director, the maximum thirty-day period for temporary living expenses may be extended for a person appointed to a position under section 122.05 of the Revised Code.

The director of development services may reimburse a person appointed to a position under section 122.05 of the Revised Code for the person's actual and necessary expenses of moving the person and members of the person's immediate family residing in the person's household back to the United States and may reimburse a person appointed to such a position for the cost of storage of household goods and personal effects of the person and the person's immediate family while the person is serving outside the United States, if the person's office outside the United States is the person's primary job location.

(C) All reimbursement under division (A) or (B) of this section shall be made in the manner, and at rates that do not exceed those, provided by rule of the director of budget and management in accordance with section 111.15 of the Revised Code. Reimbursements may be made under division (B) of this section directly to the persons who incurred the expenses or directly to the providers of goods or services the persons receive, as determined by the director of budget and management.

Sec. 127.19. There is hereby created in the state treasury the controlling board emergency purposes/contingencies fund, consisting of transfers from the general revenue fund and any other funds appropriated by the general assembly. Moneys in the fund may be used by the controlling board at the request of a state agency or the director of budget and management for the purpose of providing disaster and emergency aid to state agencies and political subdivisions or for other purposes approved by the controlling board.

Sec. 181.22. There is hereby created the criminal sentencing advisory committee. The committee shall be comprised of the chairperson of the parole board, the ~~director of the office of~~ staff representative assigned by the correctional institution inspection committee, a juvenile detention facility operator, a provider of juvenile probation or community control services, a provider of juvenile parole or aftercare services, a superintendent of a state institution operated by the department of youth services, a community-based juvenile services provider, a person who is a member of a youth advocacy organization, a victim of a violation of Title XXIX of the Revised Code that was committed by a juvenile offender, a representative of community corrections programming appointed by the governor, and any other members appointed by the chairperson of the state criminal sentencing commission upon the advice of the commission. The committee shall serve as an advisory body to the state criminal sentencing commission and to the commission's standing juvenile committee.

The members of the committee shall serve without compensation, but

each member shall be reimbursed for the member's actual and necessary expenses incurred in the performance of the member's official duties.

Sec. 301.28. (A) As used in this section:

(1) "Financial transaction device" includes a credit card, debit card, charge card, or prepaid or stored value card, or automated clearinghouse network credit, debit, or e-check entry that includes, but is not limited to, accounts receivable and internet-initiated, point of purchase, and telephone-initiated applications or any other device or method for making an electronic payment or transfer of funds.

(2) "County expenses" includes fees, costs, taxes, assessments, fines, penalties, payments, or any other expense a person owes or otherwise pays to a county office under the authority of a county official, other than dog registration and kennel fees required to be paid under Chapter 955. of the Revised Code. "County expenses" includes payment to a county office of money confiscated during the commitment of an individual to a county jail, of bail, of money for a prisoner's inmate account, and of money for goods and services obtained by or for the use of an individual incarcerated by a county sheriff. "County expenses" includes online financial transaction device payments made through the official public sheriff sale web site pursuant to section 2329.153 of the Revised Code.

(3) "County official" includes the county auditor, county treasurer, county engineer, county recorder, county prosecuting attorney, county sheriff, county coroner, county park district and board of county commissioners, the clerk of the probate court, the clerk of the juvenile court, the clerks of court for all divisions of the courts of common pleas, and the clerk of the court of common pleas, the clerk of a county-operated municipal court, and the clerk of a county court.

The term "county expenses" includes county expenses owed to the board of health of the general health district or a combined health district in the county. If the board of county commissioners authorizes county expenses to be paid by financial transaction devices under this section, then the board of health and the general health district and the combined health district may accept payments by financial transaction devices under this section as if the board were a "county official" and the district were a county office. However, in the case of a general health district formed by unification of general health districts under section 3709.10 of the Revised Code, this entitlement applies only if all the boards of county commissioners of all counties in the district have authorized payments to be accepted by financial transaction devices.

The term "county expenses" also includes fees for services and the

receipt of gifts to the county law library resources fund authorized by rules adopted by the county law library resources board under division (D) of section 307.51 of the Revised Code. If the board of county commissioners authorizes county expenses to be paid by financial transaction devices under this section, then the county law library resources board may accept payments by financial transaction devices under this section as if the board were a "county official."

(B) Notwithstanding any other section of the Revised Code and except as provided in division (D) of this section, a board of county commissioners may adopt a resolution authorizing the acceptance of payments by financial transaction devices for county expenses. The resolution shall include the following:

(1) A specification of those county officials who, and of the county offices under those county officials that, are authorized to accept payments by financial transaction devices;

(2) A list of county expenses that may be paid for through the use of a financial transaction device;

(3) Specific identification of financial transaction devices that the board authorizes as acceptable means of payment for county expenses. Uniform acceptance of financial transaction devices among different types of county expenses is not required.

(4) The amount, if any, authorized as a surcharge or convenience fee under division (E) of this section for persons using a financial transaction device. Uniform application of surcharges or convenience fees among different types of county expenses is not required.

(5) A specific provision as provided in division (G) of this section requiring the payment of a penalty if a payment made by means of a financial transaction device is returned or dishonored for any reason.

The board's resolution shall also designate the county treasurer as an administrative agent to solicit proposals, within guidelines established by the board in the resolution and in compliance with the procedures provided in division (C) of this section, from financial institutions, issuers of financial transaction devices, and processors of financial transaction devices, to make recommendations about those proposals to the board, and to assist county offices in implementing the county's financial transaction devices program. The county treasurer may decline this responsibility within thirty days after receiving a copy of the board's resolution by notifying the board in writing within that period. If the treasurer so notifies the board, the board shall perform the duties of the administrative agent.

If the county treasurer is the administrative agent and fails to administer

the county financial transaction devices program in accordance with the guidelines in the board's resolution, the board shall notify the treasurer in writing of the board's findings, explain the failures, and give the treasurer six months to correct the failures. If the treasurer fails to make the appropriate corrections within that six-month period, the board may pass a resolution declaring the board to be the administrative agent. The board may later rescind that resolution at its discretion.

(C) The county shall follow the procedures provided in this division whenever it plans to contract with financial institutions, issuers of financial transaction devices, or processors of financial transaction devices for the purposes of this section. The administrative agent shall request proposals from at least three financial institutions, issuers of financial transaction devices, or processors of financial transaction devices, as appropriate in accordance with the resolution adopted under division (B) of this section. Prior to sending any financial institution, issuer, or processor a copy of any such request, the county shall advertise its intent to request proposals in a newspaper of general circulation in the county once a week for two consecutive weeks or as provided in section 7.16 of the Revised Code. The notice shall state that the county intends to request proposals; specify the purpose of the request; indicate the date, which shall be at least ten days after the second publication, on which the request for proposals will be mailed to financial institutions, issuers, or processors; and require that any financial institution, issuer, or processor, whichever is appropriate, interested in receiving the request for proposals submit written notice of this interest to the county not later than noon of the day on which the request for proposals will be mailed.

Upon receiving the proposals, the administrative agent shall review them and make a recommendation to the board of county commissioners on which proposals to accept. The board of county commissioners shall consider the agent's recommendation and review all proposals submitted, and then may choose to contract with any or all of the entities submitting proposals, as appropriate. The board shall provide any financial institution, issuer, or processor that submitted a proposal, but with which the board does not enter into a contract, notice that its proposal is rejected. The notice shall state the reasons for the rejection, indicate whose proposals were accepted, and provide a copy of the terms and conditions of the successful bids.

(D) A board of county commissioners adopting a resolution under this section shall send a copy of the resolution to each county official in the county who is authorized by the resolution to accept payments by financial transaction devices. After receiving the resolution and before accepting

payments by financial transaction devices, a county official shall provide written notification to the board of county commissioners of the official's intent to implement the resolution within the official's office. Each county office subject to the board's resolution adopted under division (B) of this section may use only the financial institutions, issuers of financial transaction devices, and processors of financial transaction devices with which the board of county commissioners contracts, and each such office is subject to the terms of those contracts.

If a county office under the authority of a county official is directly responsible for collecting one or more county expenses and the county official determines not to accept payments by financial transaction devices for one or more of those expenses, the office shall not be required to accept payments by financial transaction devices, notwithstanding the adoption of a resolution by the board of county commissioners under this section.

Any office of a clerk of the court of common pleas that accepts financial transaction devices on or before July 1, 1999, and any other county office that accepted such devices before January 1, 1998, may continue to accept such devices without being subject to any resolution passed by the board of county commissioners under division (B) of this section, or any other oversight by the board of the office's financial transaction devices program. Any such office may use surcharges or convenience fees in any manner the county official in charge of the office determines to be appropriate, and, if the county treasurer consents, may appoint the county treasurer to be the office's administrative agent for purposes of accepting financial transaction devices. In order not to be subject to the resolution of the board of county commissioners adopted under division (B) of this section, a county office shall notify the board in writing within thirty days after March 30, 1999, that it accepted financial transaction devices prior to January 1, 1998, or, in the case of the office of a clerk of the court of common pleas, the clerk has accepted or will accept such devices on or before July 1, 1999. Each such notification shall explain how processing costs associated with financial transaction devices are being paid and shall indicate whether surcharge or convenience fees are being passed on to consumers.

(E) A board of county commissioners may establish a surcharge or convenience fee that may be imposed upon a person making payment by a financial transaction device. The surcharge or convenience fee shall not be imposed unless authorized or otherwise permitted by the rules prescribed by an agreement governing the use and acceptance of the financial transaction device.

If a surcharge or convenience fee is imposed, every county office

accepting payment by a financial transaction device, regardless of whether that office is subject to a resolution adopted by a board of county commissioners, shall clearly post a notice in that office and shall notify each person making a payment by such a device about the surcharge or fee. Notice to each person making a payment shall be provided regardless of the medium used to make the payment and in a manner appropriate to that medium. Each notice shall include all of the following:

(1) A statement that there is a surcharge or convenience fee for using a financial transaction device;

(2) The total amount of the charge or fee expressed in dollars and cents for each transaction, or the rate of the charge or fee expressed as a percentage of the total amount of the transaction, whichever is applicable;

(3) A clear statement that the surcharge or convenience fee is nonrefundable.

(F) If a person elects to make a payment to the county by a financial transaction device and a surcharge or convenience fee is imposed, the payment of the surcharge or fee shall be considered voluntary and the surcharge or fee is not refundable.

(G) If a person makes payment by financial transaction device and the payment is returned or dishonored for any reason, the person is liable to the county for payment of a penalty over and above the amount of the expense due. The board of county commissioners shall determine the amount of the penalty, which may be either a fee not to exceed twenty dollars or payment of the amount necessary to reimburse the county for banking charges, legal fees, or other expenses incurred by the county in collecting the returned or dishonored payment. The remedies and procedures provided in this section are in addition to any other available civil or criminal remedies provided by law.

(H) No person making any payment by financial transaction device to a county office shall be relieved from liability for the underlying obligation except to the extent that the county realizes final payment of the underlying obligation in cash or its equivalent. If final payment is not made by the financial transaction device issuer or other guarantor of payment in the transaction, the underlying obligation shall survive and the county shall retain all remedies for enforcement that would have applied if the transaction had not occurred.

(I) A county official or employee who accepts a financial transaction device payment in accordance with this section and any applicable state or local policies or rules is immune from personal liability for the final collection of such payments.

Sec. 305.31. The procedure for submitting to a referendum a resolution adopted by a board of county commissioners under division (H) of section 307.695 of the Revised Code that is not submitted to the electors of the county for their approval or disapproval; any resolution adopted by a board of county commissioners pursuant to division (D)(1) of section 307.697, section 322.02, or 322.06, ~~or 324.02~~, sections 940.31 and 940.33, division (B)(1) of section 4301.421, section 4504.02, 5739.021, or 5739.026, division (A)(6), (A)(10), or (M) of section 5739.09, section 5741.021 or 5741.023, or division (C)(1) of section 5743.024 of the Revised Code; or a rule adopted pursuant to section 307.79 of the Revised Code shall be as prescribed by this section.

Except as otherwise provided in this paragraph, when a petition, signed by ten per cent of the number of electors who voted for governor at the most recent general election for the office of governor in the county, is filed with the county auditor within thirty days after the date the resolution is passed or rule is adopted by the board of county commissioners, or is filed within forty-five days after the resolution is passed, in the case of a resolution adopted pursuant to section 5739.021 of the Revised Code that is passed within one year after a resolution adopted pursuant to that section has been rejected or repealed by the electors, requesting that the resolution be submitted to the electors of the county for their approval or rejection, the county auditor shall, after ten days following the filing of the petition, and not later than four p.m. of the ninetieth day before the day of election, transmit a certified copy of the text of the resolution or rule to the board of elections. In the case of a petition requesting that a resolution adopted under division (D)(1) of section 307.697, division (B)(1) of section 4301.421, or division (C)(1) of section 5743.024 of the Revised Code be submitted to electors for their approval or rejection, the petition shall be signed by seven per cent of the number of electors who voted for governor at the most recent election for the office of governor in the county. The county auditor shall transmit the petition to the board together with the certified copy of the resolution or rule. The board shall examine all signatures on the petition to determine the number of electors of the county who signed the petition. The board shall return the petition to the auditor within ten days after receiving it, together with a statement attesting to the number of such electors who signed the petition. The board shall submit the resolution or rule to the electors of the county, for their approval or rejection, at the succeeding general election held in the county in any year, or on the day of the succeeding primary election held in the county in even-numbered years, occurring subsequent to ninety days after the auditor certifies the sufficiency

and validity of the petition to the board of elections.

No resolution shall go into effect until approved by the majority of those voting upon it. However, a rule shall take effect and remain in effect unless and until a majority of the electors voting on the question of repeal approve the repeal. Sections 305.31 to 305.41 of the Revised Code do not prevent a county, after the passage of any resolution or adoption of any rule, from proceeding at once to give any notice or make any publication required by the resolution or rule.

The board of county commissioners shall make available to any person, upon request, a certified copy of any resolution or rule subject to the procedure for submitting a referendum under sections 305.31 to 305.42 of the Revised Code beginning on the date the resolution or rule is adopted by the board. The board may charge a fee for the cost of copying the resolution or rule.

As used in this section, "certified copy" means a copy containing a written statement attesting that it is a true and exact reproduction of the original resolution or rule.

Sec. 305.42. Sections 305.32 to 305.41 and 305.99 of the Revised Code apply to petitions authorized by sections 307.791, 322.021, ~~324.021~~, 4504.021, and 5739.022 of the Revised Code.

Sec. 323.47. (A) If land held by tenants in common is sold upon proceedings in partition, or taken by the election of any of the parties to such proceedings, or real estate is sold by administrators, executors, guardians, or trustees, the court shall order that the taxes, penalties, and assessments then due and payable, and interest on those taxes, penalties, and assessments, that are or will be a lien on such land or real estate ~~at the time the deed is transferred following~~ as of the date of the sale or election, be discharged out of the proceeds of such sale or election, ~~but only to the extent of those proceeds~~. For purposes of determining such amount, the county treasurer shall ~~may~~ estimate the amount of taxes, assessments, interest, and penalties that will be payable ~~at as of the time the deed of the property is transferred to date of the purchaser sale or election~~. If the county treasurer's estimate exceeds the amount of taxes, assessments, interest, and penalties actually payable ~~when the deed is transferred to the purchaser, the officer who conducted the sale shall~~ as of that date, the plaintiff in the action resulting in a sale or election, may request that the county treasurer refund that excess to holders of the purchaser the difference between the estimate and the amount actually payable next lien interests according to the confirmation of sale or election or, if all liens are satisfied, that the treasurer remit that excess to the court for distribution. If the amount of taxes, assessments, interest, and

penalties actually payable ~~when the deed is transferred to the purchaser at the time of the sale or election~~ exceeds the county treasurer's estimate, ~~or the proceeds are insufficient to satisfy that estimate~~, the officer ~~who conducted the sale~~ shall certify the amount of the excess to the treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; the amount of the excess shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

If the plaintiff in an action that results in a sale or election in accordance with this division is the land's or real estate's purchaser or electing party, the officer who conducted the sale shall not deduct the taxes, assessments, interest, and penalties, the lien for which attaches before the date of sale or election but that are not yet determined, assessed, and levied from the proceeds of the sale or election, unless such deduction is approved by that purchaser or electing party. The officer shall certify any such amount not paid from the proceeds to the county treasurer, who shall enter that amount on the real and public utility property tax duplicate opposite the property; this amount shall be payable at the next succeeding date prescribed for payment of taxes in section 323.12 of the Revised Code.

Taxes, assessments, interest, and penalties that are not paid on the date of that sale or election, including any amount that becomes due and payable after the date of the sale or election or that remains unpaid because proceeds of a sale or election are insufficient to pay those amounts, continue to be a lien on the property as provided under section 323.11 of the Revised Code.

(B)(1) Except as provided in division (B)(3) of this section, if real estate is sold at judicial sale, the court shall order that the total of the following amounts shall be discharged out of the proceeds of the sale but only to the extent of such proceeds:

(a) Taxes and, assessments, interest, and penalties, the lien for which attaches before the confirmation date of sale but that are not yet determined, assessed, and levied for the year in which confirmation occurs that includes the date of sale, apportioned pro rata to the part of that year that precedes confirmation; and any penalties and interest on those taxes and assessments the date of sale;

(b) All other taxes, assessments, penalties, and interest the lien for which attached for a prior tax year but that have not been paid on or before the date of confirmation sale.

(2) ~~Upon the request of the officer who conducted the sale, the~~ The county treasurer shall ~~may~~ estimate the amount in division (B)(1)(a) of this section ~~before the confirmation of sale or an amended entry confirming the~~

sale is filed. If the county treasurer's estimate exceeds that the amount in division (B)(1)(a) of this section, the officer who conducted the sale shall
plaintiff may request that the county treasurer refund that excess to holders
of the purchaser the difference between the estimate and the actual amount
next lien interests according to the confirmation of sale or, if all liens are
satisfied, that the treasurer remit that excess to the court for distribution. If
the actual amount exceeds the county treasurer's estimate, the officer shall
certify the amount of the excess to the treasurer, who shall enter that amount
on the real and public utility property tax duplicate opposite the property;
the amount of the excess shall be payable at the next succeeding date
prescribed for payment of taxes in section 323.12 of the Revised Code.

If the plaintiff in an action that results in a sale in accordance with
division (B) of this section is the real estate's purchaser, the officer who
conducted the sale shall not deduct the taxes, assessments, interest, and
penalties, the lien for which attaches before the date of sale but that are not
yet determined, assessed, and levied from the proceeds of the sale or
election, unless such deduction is approved by that purchaser. The officer
shall certify any such amount not paid from the proceeds to the county
treasurer, who shall enter that amount on the real and public utility property
tax duplicate opposite the property; this amount shall be payable at the next
succeeding date prescribed for payment of taxes in section 323.12 of the
Revised Code.

Taxes, assessments, interest, and penalties that are not paid on the date
of that sale, including any amount that becomes due and payable after the
date of the sale, continue to be a lien on the property as provided under
section 323.11 of the Revised Code.

(3) The amounts described in division (B)(1) of this section shall not be
discharged out of the proceeds of a judicial sale, but shall instead be deemed
to be satisfied and extinguished upon confirmation of sale, if both of the
following conditions apply:

(a) The real estate is sold pursuant to a foreclosure proceeding other
than a tax foreclosure proceeding initiated by the county treasurer under
section 323.25, sections 323.65 to 323.79, or Chapter 5721. of the Revised
Code.

(b) A county land reutilization corporation organized under Chapter
1724. of the Revised Code is both the purchaser of the real estate and the
judgment creditor or assignee of all rights, title, and interest in the judgment
arising from the foreclosure proceeding.

Sec. 323.73. (A) Except as provided in division (G) of this section or
section 323.78 of the Revised Code, a parcel of abandoned land that is to be

disposed of under this section shall be disposed of at a public auction scheduled and conducted as described in this section. At least twenty-one days prior to the date of the public auction, the clerk of court or sheriff of the county shall advertise the public auction in a newspaper of general circulation that meets the requirements of section 7.12 of the Revised Code in the county in which the land is located. The advertisement shall include the date, time, and place of the auction, the permanent parcel number of the land if a permanent parcel number system is in effect in the county as provided in section 319.28 of the Revised Code or, if a permanent parcel number system is not in effect, any other means of identifying the parcel, and a notice stating that the abandoned land is to be sold subject to the terms of sections 323.65 to 323.79 of the Revised Code.

(B) The sheriff of the county or a designee of the sheriff shall conduct the public auction at which the abandoned land will be offered for sale. To qualify as a bidder, a person shall file with the sheriff on a form provided by the sheriff a written acknowledgment that the abandoned land being offered for sale is to be conveyed in fee simple to the successful bidder. At the auction, the sheriff of the county or a designee of the sheriff shall begin the bidding at an amount equal to the total of the impositions against the abandoned land, plus the costs apportioned to the land under section 323.75 of the Revised Code. The abandoned land shall be sold to the highest bidder. The county sheriff or designee may reject any and all bids not meeting the minimum bid requirements specified in this division.

(C) Except as otherwise permitted under section 323.74 of the Revised Code, the successful bidder at a public auction conducted under this section shall pay the sheriff of the county or a designee of the sheriff a deposit of at least ten per cent of the purchase price in cash, or by bank draft or official bank check, at the time of the public auction, and shall pay the balance of the purchase price within thirty days after the day on which the auction was held. At the time of the public auction and before the successful bidder pays the deposit, the sheriff or a designee of the sheriff may provide notice to the successful bidder that failure to pay the balance of the purchase price within the prescribed period shall be considered a default under the terms of the sale and shall result in retention of the deposit as payment for the costs associated with advertising and offering the abandoned land for sale at a future public auction. If such a notice is provided to the successful bidder and the bidder fails to pay the balance of the purchase price within the prescribed period, the sale shall be deemed rejected by the county board of revision due to default, and the sheriff shall retain the full amount of the deposit. In such a case, rejection of the sale shall occur automatically.

without any action necessary on the part of the sheriff, county prosecuting attorney, or board. If the amount retained by the sheriff is less than the total costs of advertising and offering the abandoned land for sale at a future public auction, the sheriff or county prosecuting attorney may initiate an action to recover the amount of any deficiency from the bidder in the court of common pleas of the county or in a municipal court with jurisdiction.

Following a default and rejection of sale under this division, the abandoned land involved in the rejected sale shall be disposed of in accordance with sections 323.65 to 323.79 of the Revised Code or as otherwise prescribed by law. The defaulting bidder, any member of the bidder's immediate family, any person with a power of attorney granted by the bidder, and any pass-through entity, trust, corporation, association, or other entity directly or indirectly owned or controlled by the bidder or a member of the defaulting bidder's immediate family shall be prohibited from bidding on the abandoned land at any future public auction for five years from the date of the bidder's default.

Notwithstanding section 321.261 of the Revised Code, with respect to any proceedings initiated pursuant to sections 323.65 to 323.79 of the Revised Code, from the total proceeds arising from the sale, transfer, or redemption of abandoned land, twenty per cent of such proceeds shall be deposited to the credit of the county treasurer's delinquent tax and assessment collection fund to reimburse the fund for costs paid from the fund for the transfer, redemption, or sale of abandoned land at public auction. Not more than one-half of the twenty per cent may be used by the treasurer for community development, nuisance abatement, foreclosure prevention, demolition, and related services or distributed by the treasurer to a land reutilization corporation. The balance of the proceeds, if any, shall be distributed to the appropriate political subdivisions and other taxing units in proportion to their respective claims for taxes, assessments, interest, and penalties on the land. Upon the sale of foreclosed lands, the clerk of court shall hold any surplus proceeds in excess of the impositions until the clerk receives an order of priority and amount of distribution of the surplus that are adjudicated by a court of competent jurisdiction or receives a certified copy of an agreement between the parties entitled to a share of the surplus providing for the priority and distribution of the surplus. Any party to the action claiming a right to distribution of surplus shall have a separate cause of action in the county or municipal court of the jurisdiction in which the land reposes, provided the board confirms the transfer or regularity of the sale. Any dispute over the distribution of the surplus shall not affect or revive the equity of redemption after the board confirms the transfer or sale.

(D) Upon the confirmation of sale or transfer of abandoned land pursuant to this section, the owner's fee simple interest in the land shall be conveyed to the purchaser. A conveyance under this division is free and clear of any liens and encumbrances of the parties named in the complaint for foreclosure attaching before the sale or transfer, and free and clear of any liens for taxes, except for federal tax liens and covenants and easements of record attaching before the sale.

(E) The county board of revision shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of taxes levied by or pursuant to Chapter 307., 322., ~~324.~~, 5737., 5739., 5741., or 5743. of the Revised Code or any real property taxing provision of the Revised Code. The board also shall reject the sale of abandoned land to any person if it is shown by a preponderance of the evidence that the person is delinquent in the payment of property taxes on any parcel in the county, or to a member of any of the following classes of parties connected to that person:

- (1) A member of that person's immediate family;
- (2) Any other person with a power of attorney appointed by that person;
- (3) A sole proprietorship owned by that person or a member of that person's immediate family;
- (4) A partnership, trust, business trust, corporation, association, or other entity in which that person or a member of that person's immediate family owns or controls directly or indirectly any beneficial or legal interest.

(F) If the purchase of abandoned land sold pursuant to this section or section 323.74 of the Revised Code is for less than the sum of the impositions against the abandoned land and the costs apportioned to the land under division (A) of section 323.75 of the Revised Code, then, upon the sale or transfer, all liens for taxes due at the time the deed of the property is conveyed to the purchaser following the sale or transfer, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

(G) If the county board of revision finds that the total of the impositions against the abandoned land are greater than the fair market value of the abandoned land as determined by the auditor's then-current valuation of that land, the board, at any final hearing under section 323.70 of the Revised Code, may order the property foreclosed and, without an appraisal or public auction, order the sheriff to execute a deed to the certificate holder or county land reutilization corporation that filed a complaint under section 323.69 of the Revised Code, or to a community development organization, school district, municipal corporation, county, or township, whichever is applicable, as provided in section 323.74 of the Revised Code. Upon a

transfer under this division, all liens for taxes due at the time the deed of the property is transferred to the certificate holder, community development organization, school district, municipal corporation, county, or township following the conveyance, and liens subordinate to liens for taxes, shall be deemed satisfied and discharged.

Sec. 1303.38. (A) A person not in possession of an instrument is entitled to enforce the instrument if all of the following apply:

(1) The person seeking to enforce the instrument was ~~in~~ entitled to enforce the instrument when loss of possession occurred or has directly or indirectly acquired ownership of the instrument and from a person who was entitled to enforce ~~it~~ the instrument when loss of possession occurred.

(2) The loss of possession was not the result of a transfer by the person or a lawful seizure.

(3) The person cannot reasonably obtain ~~possession~~ possession of the instrument because the instrument was destroyed, its whereabouts cannot be determined, or it is in the wrongful possession of an unknown person or a person that cannot be found or is not amenable to service of process.

(B) A person seeking enforcement of an instrument under division (A) of this section must prove the terms of the instrument and the person's right to enforce the instrument. If that proof is made, divisions (A) and (B) of section 1303.36 of the Revised Code applies to the case as if the person seeking enforcement had produced the instrument. The court may not enter judgment in favor of the person seeking enforcement unless it finds that the person required to pay the instrument is adequately protected against loss that might occur by reason of a claim by another person to enforce the instrument. Adequate protection for the person required to pay the instrument may be provided by any reasonable means.

Sec. 2303.26. The clerk of the court of common pleas shall exercise the powers conferred and perform the duties enjoined upon ~~him~~ the clerk by statute and by the common law; and in the performance of ~~his~~ official duties ~~he~~ the clerk shall be under the direction of ~~his~~ the court. The clerk shall not restrict, prohibit, or otherwise modify the rights of parties to seek service on party defendants allowed by the Rules of Civil Procedure, either singularly or concurrently.

Sec. 2308.01. As used in this chapter:

(A) "Manufactured home" has the same meaning as in section 3781.06 of the Revised Code.

(B) "Mobile home" has the same meaning as in section 4501.01 of the Revised Code.

(C) "Residential condominium unit" means a "residential unit" as

defined in section 5311.01 of the Revised Code.

(D) "Residential mortgage loan" means a loan or agreement to extend credit, including the renewal, refinancing, or modification of such a loan or agreement, that is made to a person and that is primarily secured by a mortgage, deed of trust, or other lien upon any interest in residential property or any certification of stock or other evidence of ownership in, and a proprietary lease from, a corporation or partnership formed for the purpose of cooperative ownership of residential property.

(E) "Residential property" means real property located within this state consisting of land and a structure on that land containing four or fewer dwelling units, each of which is intended for occupancy by a separate household. "Residential property" includes a residential condominium unit, notwithstanding the number of units in the structure, but includes a manufactured or mobile home only if it is taxed as real property.

Sec. 2308.02. (A) A mortgagee who files a foreclosure action on a residential property may file a motion with the court to proceed in an expedited manner under this section on the basis that the property is vacant and abandoned. In order to proceed in an expedited manner, upon the filing of such motion, the mortgagee must be a person entitled to enforce the instrument secured by the mortgage under division (A)(1) or (2) of section 1303.31 of the Revised Code or a person with the right to enforce the obligation secured by the mortgage pursuant to law outside of Chapter 1303. of the Revised Code.

(B) If a motion to proceed in an expedited manner is filed before the last answer period has expired, the court shall decide the motion not later than twenty-one days, or within the time consistent with the local rules, after the last answer period has expired. If a motion to proceed in an expedited manner is filed after the last answer period has expired, the court shall decide the motion not later than twenty-one days, or within the time consistent with local rules, after the motion is filed.

(C) In deciding the motion to proceed in an expedited manner, the court shall deem the property to be vacant and abandoned if all of the following apply:

(1) The court finds by a preponderance of the evidence that the residential mortgage loan is in monetary default.

(2) The court finds by a preponderance of the evidence that the mortgagee is a person entitled to enforce the instrument secured by the mortgage under division (A)(1) or (2) of section 1303.31 of the Revised Code or a person with the right to enforce the obligation secured by the mortgage pursuant to law outside of Chapter 1303. of the Revised Code.

(3) The court finds by clear and convincing evidence that at least three of the following factors are true:

(a) Gas, electric, sewer, or water utility services to the property have been disconnected.

(b) Windows or entrances to the property are boarded up or closed off, or multiple window panes are broken and unrepaired.

(c) Doors on the property are smashed through, broken off, unhinged, or continuously unlocked.

(d) Junk, litter, trash, debris, or hazardous, noxious, or unhealthy substances or materials have accumulated on the property.

(e) Furnishings, window treatments, or personal items are absent from the structure on the land.

(f) The property is the object of vandalism, loitering, or criminal conduct, or there has been physical destruction or deterioration of the property.

(g) A mortgagor has made a written statement expressing the intention of all mortgagors to abandon the property.

(h) Neither an owner nor a tenant appears to be residing in the property at the time of an inspection of the property by the appropriate official of a county, municipal corporation, or township in which the property is located or by the mortgagee.

(i) The appropriate official of a county, municipal corporation, or township in which the property is located provides a written statement or statements indicating that the structure on the land is vacant and abandoned.

(j) The property is sealed because, immediately prior to being sealed, it was considered by the appropriate official of a county, municipal corporation, or township in which the property is located to be open, vacant, or vandalized.

(k) Other reasonable indicia of abandonment exist.

(4) No mortgagor or other defendant has filed an answer or objection setting forth a defense or objection that, if proven, would preclude the entry of a final judgment and decree of foreclosure.

(5) No mortgagor or other defendant has filed a written statement with the court indicating that the property is not vacant and abandoned.

(6)(a) If a government official has not verified the real property is vacant and abandoned pursuant to division (C)(3)(h), (i), or (j) of this section, but the court makes a preliminary finding that the residential real property is vacant and abandoned pursuant to division (C) of this section, then within seven days of the preliminary finding, the court shall order the appropriate official of a county, municipal corporation, or township in

which the property is located to verify the property is vacant and abandoned.

(b) Any court costs assessed in connection with the inspection conducted pursuant to division (C)(6)(a) of this section shall not be more than fifty dollars.

(D) If the court decides after an oral hearing that the property is vacant and abandoned and that the mortgagee who filed the motion to proceed in an expedited manner is entitled to judgment, the court shall enter a final judgment and decree of foreclosure and order the property to be sold in accordance with division (E) of this section. If the court does not decide that the property is vacant and abandoned, the seventy-five-day deadline established in division (E) of this section shall not apply to the sale of the property.

(E) If the court decides that the property is vacant and abandoned and enters a final judgment and decree of foreclosure under division (D) of this section, the property shall be offered for sale not later than seventy-five days after the issuance of the order of sale. The sale of the property shall be conducted in accordance with the requirements in Chapter 2329, of the Revised Code, including possible postponement of the sale pursuant to division (C) of section 2329.152 of the Revised Code.

(F) Nothing in this section shall supersede or limit other procedures adopted by the court to resolve the residential mortgage loan foreclosure action, including foreclosure mediation.

Sec. 2308.03. (A) Except as otherwise provided in division (B) of this section, if a residential property is found to be vacant and abandoned under section 2308.02 of the Revised Code, a mortgagee on the residential property may enter that property to secure and protect it from damage.

(B) A mortgagee that has not filed a residential mortgage loan foreclosure action on a property for which the mortgagee holds a mortgage may enter and secure that property only if the mortgage contract or other documents provide for such an entry.

(C) The equitable and statutory rights to redemption of a mortgage on a property found to be vacant and abandoned pursuant to section 2308.02 of the Revised Code expire upon the confirmation of sale of the property.

Sec. 2308.04. (A) A person is guilty of criminal mischief in violation of division (A)(1) of section 2909.07 of the Revised Code if all of the following apply:

(1) The person knowingly and with purpose to diminish the value or enjoyment of the residential real property moves, defaces, damages, destroys, or otherwise improperly tampers with the person's own residential real property.

(2) The residential real property is subject to a mortgage.

(3) The person has been served with a summons and complaint in a pending residential mortgage loan foreclosure action relating to that residential real property.

(B) As used in this section, "pending" includes the time between the filing of the foreclosure action and confirmation of sale.

Sec. 2327.01. (A) As used in this chapter, "private selling officer" has the same meaning as in section 2329.01 of the Revised Code.

(B)(1) An execution is a process of a court, issued by its clerk, the court itself, or the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code, and directed to the sheriff of the county.
Executions

(2) An execution includes a process of a court, issued by its clerk or the court itself, and directed to a private selling officer authorized in accordance with section 2329.151, 2329.152, or 5721.39 of the Revised Code.

(3) Executions may be issued to the sheriffs of different counties or different private selling officers at the same time.

Sec. 2327.02. (A) Executions are of three kinds:

(1) Against the property of the judgment debtor, including orders of sale or orders to transfer property pursuant to sections 323.28, 323.65 to 323.78, and 5721.19 of the Revised Code;

(2) Against the person of the judgment debtor;

(3) For the delivery of the possession of real property, including real property sold under orders of sale or transferred under orders to transfer property pursuant to sections 323.28, 323.65 to 323.78, and 5721.19 of the Revised Code.

(B) The writ shall contain a specific description of the property, and a command to the sheriff or private selling officer to deliver it to the person entitled to the property. It also may require the sheriff to make the damages recovered for withholding the possession and costs, or costs alone, out of the property of the person who so withholds it.

(C) In the case of foreclosures of real property, including foreclosures for taxes, mortgages, judgment liens, and other valid liens, the description of the property, the order of sale, order to transfer, and any deed or deed forms may be prepared, adopted, and otherwise approved in advance by the court having jurisdiction or the county board of revision with jurisdiction pursuant to section 323.66 of the Revised Code, directly commanding the sheriff or the private selling officer to sell, convey, or deliver possession of the property as commanded in that order. In those cases, the clerk shall journalize the order and deliver that writ or order to the sheriff or private

selling officer for execution. If the property is sold under an order of sale or transferred under an order to transfer, the officer who conducted the sale or made the transfer of the property shall collect the recording fee and any associated costs to cover the recording from the purchaser or transferee at the time of the sale or transfer and, following confirmation of the sale or transfer and the payment of the balance due on the purchase price of the property, shall execute and record the deed conveying title to the property to the purchaser or transferee. For purposes of recording that deed, by placement of a bid or making a statement of interest by any party ultimately awarded the property, the purchaser or transferee thereby appoints the officer who makes the sale or is charged with executing and delivering the deed as agent for that purchaser or transferee for the sole purpose of accepting delivery of the deed.

Sec. 2327.04. When, in the exercise of its authority, a court orders the deposit or delivery of money or other thing, and the order is disobeyed, besides punishing the disobedience as for a contempt, the court may make an order requiring the sheriff or private selling officer to take the money or thing and deposit or deliver it in conformity with the court's direction.

Sec. 2329.01. (A) Lands and tenements, including vested legal interests therein, permanent leasehold estates renewable forever, and goods and chattels, not exempt by law, shall be subject to the payment of debts, and liable to be taken on execution and sold as provided in sections 2329.02 to 2329.61, inclusive, of the Revised Code.

(B) As used in sections 2329.02 to 2329.61 of the Revised Code:

(1) "Commercial property" means any property that is not residential property.

(2) "Private selling officer" means a resident of this state licensed as both an auctioneer under Chapter 4707, of the Revised Code and as a real estate broker or real estate salesperson under Chapter 4735, of the Revised Code.

(3) "Residential mortgage loan" and "residential property" have the same meanings as in section 2308.01 of the Revised Code.

Sec. 2329.071. (A) If a decree of foreclosure has been entered with respect to residential real property but the property has not been sold or a sale of the property is not underway, then, beginning twelve months after the entry of the decree of foreclosure, either of the following may occur:

(1) The local political subdivision may request, by motion or resolution, or by other means, that the county prosecuting attorney file a motion with the court for the sale of the property.

(2) Upon receiving such a request, or upon the prosecuting attorney's

own motion, the prosecuting attorney of the county in which the action was filed may file a motion with the court for authorization to sell the property in the same manner as if the prosecuting attorney were the attorney for the party in whose favor the decree of foreclosure and order of sale was entered.

(B)(1) The prosecuting attorney, pursuant to division (A) of this section, shall serve a copy of the motion on all parties who entered an appearance in the foreclosure action in accordance with the Rules of Civil Procedure.

(2) The court shall decide the motion described in division (A) of this section not sooner than thirty days after the date of the filing of the motion. Unless the court finds good cause as to why the property should not be sold, the court shall grant the motion and order the prosecuting attorney to issue a praecipe for order of sale and sell the property at the next available public auction with no set minimum bid and in accordance with the terms of the order of sale and applicable provisions of the Revised Code.

(C) The judgment creditor in the foreclosure action has the right to redeem the property within fourteen days after the sale by paying the purchase price. The judgment creditor shall pay the purchase price to the clerk of the court in which the judgment was rendered or the order of sale was made. Upon timely payment, the court shall proceed as described in section 2329.31 of the Revised Code, with the judgment creditor considered the successful purchaser at sale.

Sec. 2329.151. All Except as provided in sections 2329.152 to 2329.154 of the Revised Code, all public auctions of goods, chattels, or lands levied upon by execution shall be conducted personally by an one of the following:

(A) An officer of the court or by an auctioneer licensed under Chapter 4707. of the Revised Code;

(B) For the public auction of goods and chattels, a resident of this state licensed as an auctioneer under Chapter 4707. of the Revised Code;

(C) For the public auction of lands, a private selling officer.

Sec. 2329.152. (A) In every action demanding the judicial or execution sale of real estate, the county sheriff shall sell the real estate at a public auction, unless the judgment creditor files a motion with the court for an order authorizing a specified private selling officer to sell the real estate at a public auction. If the court authorizes a private selling officer to sell the real estate, the judgment creditor may seek to have the property sold by the private selling officer authorized by the court or by the county sheriff. If the judgment creditor elects to have the property sold by the private selling officer authorized by the court, the judgment creditor shall file with the clerk of the court a praecipe requesting the issuance of an order of appraisal to the sheriff and an order of sale to the private selling officer authorized by the

court. Upon the filing of that praecipe, the clerk of the court shall immediately issue both of the following:

(1) An order of appraisal to the sheriff, who shall obtain an appraisal of the real estate in conformity with sections 2329.17 and 2329.18 of the Revised Code;

(2) An order of sale to the private selling officer, who, after the return or determination of the appraisal, shall advertise and sell the real estate in conformity with applicable provisions of sections 2329.01 to 2329.61 of the Revised Code.

(B)(1) As used in this division:

(a) "Business day" means a calendar day that is not a Saturday or Sunday or a legal holiday as defined in section 1.14 of the Revised Code.

(b) "Remote bid" means a bid submitted in writing via facsimile, electronic mail, or overnight delivery or courier.

(2) If the sale of the real estate is conducted at a physical location and not online, then each judgment creditor and lienholder who was a party to the action may submit a remote bid to the sheriff or the private selling officer. Each sheriff and private selling officer shall establish and maintain a facsimile number or an electronic mail address for use by judgment creditors and lienholders in submitting remote bids. Each remote bid shall be of a fixed maximum amount and shall be delivered to the sheriff or private selling officer on or before four-thirty p.m. on the business day immediately preceding the date of the sale.

(3) Before the sale, the sheriff or the private selling officer shall confirm receipt of the remote bid by sending notice of such receipt via facsimile or electronic mail to the judgment creditor or lienholder who submitted the remote bid. During the sale, the sheriff or the private selling officer shall place the remote bid on behalf of the judgment creditor or lienholder who submitted the remote bid. After the sale, the sheriff or the private selling officer shall provide notice of the results of the sale not later than the close of business on the day of the sale to all judgment creditors and lienholders who submitted remote bids. Such notice shall be sent via facsimile or electronic mail to the judgment creditor or lienholder or by posting the results of the sale on a public web site.

(4) If a sheriff or private selling officer fails to place a remote bid on behalf of a judgment creditor or lienholder to the prejudice of the judgment creditor or lienholder, then, upon the filing of a motion to vacate the sale within ten business days after the sale date, the sale shall be vacated.

(C)(1) A judgment creditor that obtains a court order authorizing a specified private selling officer to sell the real estate at a public auction

pursuant to division (A) of this section may instruct the private selling officer to postpone the sale of the real estate one or more times, provided, however that all rescheduled sale dates shall be within one hundred eighty days of the initial sale date. Upon receiving this instruction, the private selling officer shall postpone the sale of the real estate by announcing that the sale is postponed. If the sale is at a physical location, this announcement shall be made at the sale and shall include the date, time, and place of the rescheduled sale of the real estate. If the sale is online, this announcement shall be made on the auction web site and shall include the date of the rescheduled sale of real estate. Each such announcement shall be deemed to meet the notice requirement in section 2329.26 of the Revised Code.

(2) If the judgment creditor does not wish to postpone the sale of the real estate, the judgment creditor may instruct the private selling officer to cancel the sale of the real estate. Upon receiving this instruction, the private selling officer shall cancel the sale of the real estate by announcing that the sale is canceled. If the sale is at a physical location, this announcement shall be made at the sale. If the sale is online, this announcement shall be made on the auction web site and shall remain posted there until at least the end of the seven-day bidding period described in division (E)(1)(a) of section 2329.152 of the Revised Code.

(3) If the sale of the real estate is postponed or canceled as described in divisions (C)(1) and (2) of this section, all bids made on the real estate prior to the postponement or cancellation of the sale shall be void.

(D)(1) If the judgment creditor obtains a court order to have the real estate sold by a private selling officer, then:

(a) The cost of the appraisal required by section 2329.17 of the Revised Code shall be taxed as costs in the case.

(b) The cost of the advertisement required by section 2329.26 of the Revised Code shall be taxed as costs in the case.

(c) The fee charged by the private selling officer and all costs incurred by the private selling officer other than the costs described in divisions (D)(1)(a) and (b) of this section shall be taxed as costs in the case up to an amount equal to one and one-half per cent of the sale price of the real estate. To the extent the fees and costs described in division (D)(1)(c) of this section exceed one and one-half per cent of the sale price of the real estate, they shall not be included in the amount necessary to redeem real estate under section 2329.33 of the Revised Code or in the calculation of any deficiency judgment under section 2329.08 of the Revised Code but rather shall be paid by the judgment creditor or from the judgment creditor's portion of the proceeds of the sale.

(2) The private selling officer shall file with the court that issued the order of sale an itemized report of all appraisal, publication, marketing, and other expenses of a sale conducted under this section and all fees charged by the private selling officer for marketing the real estate or conducting the sale of the real estate, including the fee charged by the title agent or title insurance company for administrative services, if applicable, and title, escrow, and closing services.

(E)(1) The private selling officer who conducts a sale under this section may do any of the following:

(a) Market the real estate and conduct the public auction of the real estate online or at any physical location in the county in which the real estate is situated. If the auction occurs online, the auction shall be open for bidding for a minimum of seven days.

(b) Hire a title insurance agent licensed under Chapter 3953, of the Revised Code or title insurance company authorized to do business under that chapter to assist the private selling officer in performing administrative services;

(c) Execute to the purchaser, or to the purchaser's legal representatives, a deed of conveyance of the real estate sold;

(d) Record on behalf of the purchaser the deed conveying title to the real estate sold, notwithstanding that the deed may not actually have been delivered to the purchaser prior to its recording.

(2) By placing a bid at a sale conducted pursuant to this section, a purchaser appoints the private selling officer who conducts the sale as agent of the purchaser for the sole purpose of accepting delivery of the deed.

(3) The private selling officer who conducts the sale shall hire a title insurance agent licensed under Chapter 3953, of the Revised Code or title insurance company authorized to do business under that chapter to perform title, escrow, and closing services related to the sale of the real estate.

(F) The fee charged by the title agent or title insurance company for services provided under divisions (E)(1)(b) and (3) of this section shall be taxed as costs in the case provided they are reasonable. Fees less than or equal to five hundred dollars are presumed to be reasonable. Fees exceeding five hundred dollars shall be paid only if authorized by a court order.

Sec. 2329.153. (A) Not later than ninety days after the effective date of this section, the department of administrative services shall solicit competitive sealed proposals for the creation, operation, and maintenance of the official public sheriff sale web site and an integrated auction management system. The official public sheriff sale web site and integrated auction management system shall be a single statewide system for use by all

county sheriffs in accordance with the requirements of this section.

(B) The official public sheriff sale web site shall meet the following minimum requirements:

(1) The web site shall have a domain name relevant to the judicial sale of real property.

(2) The web site shall be limited to the judicial sale of real property located in this state.

(3) The web site shall not charge a fee for members of the public to view properties for sale.

(4) The web site shall allow each county sheriff to add text, images, or graphics to the web site for the purpose of identifying the county or sheriff conducting the sale.

(5) The web site shall include industry-standard features and functionality, including user guides, online financial transaction device payments, anti-snipe functionality, watch lists, electronic mail notifications, maximum bid limits, automatic incremental bidding, and search and map features that allow users to search by county, zip code, address, parcel number, appraised value, party name, case number, and other variables relevant to the judicial sale of real property. As used in this section, "financial transaction device" has the same meaning as in section 301.28 of the Revised Code.

(6) The web site shall include features that allow for the cancellation of sales as required by law or court order and the postponement of sales in accordance with divisions (E)(2) and (3) of this section.

(7) The web site shall provide a secure payment processing system that accepts online payments for property sold via the web site and, in an efficient and cost effective manner, transfers those payments to the appropriate county official or account.

(8) The web site shall include the ability for an attorney or law firm to enter a bid in a representative capacity.

(9) The web site shall be integrated with the auction management system described in division (C) of this section.

(C) The auction management system shall meet the following minimum requirements:

(1) The auction management system shall have a role-based workflow engine to assist in conducting sales on the web site, capturing data, complying with all relevant laws, and managing administrative processes related to the judicial sale of real property in a timely, secure, and accurate manner.

(2) The auction management system shall record the data necessary to

meet the reporting requirements of section 2329.312 of the Revised Code.

(3) The auction management system shall be able to generate documents required by the court ordering the sale or related to the judicial sale of real property.

(4) The auction management system shall be able to record fees, costs, deposits, and other money items with the objective of ensuring an accurate accounting of moneys received and disbursed in each judicial sale of real property.

(5) The auction management system shall be integrated with the web site described in division (B) of this section.

(D) The license fee for the creation, operation, and maintenance of the official public sheriff sale web site and integrated auction management system shall be determined using a per-transaction license fee model or a per-use license fee model. The addition of a property to the official public sheriff sale web site or the auction management system shall each be deemed a transaction for purposes of determining the license fee. The license fee applicable to each judicial sale of real property shall be taxed as costs in the case. No additional license fees shall be assessed to the county sheriff.

(B)(1) Not later than one year after the effective date of this section, in all cases in which the sheriff is ordered to conduct a judicial sale of real property, the following shall occur:

(a) For residential property, the sale may be conducted on the official public sheriff sale web site for a five-year period beginning on the date the online system is fully operational. After this five-year period sales shall be conducted on the official public sheriff sale web site.

(b) For commercial property, the sale may be conducted on the official public sheriff sale web site.

All sales conducted on the official public sheriff sale web site shall be open for bidding for at least seven days.

(2) If the sale of the real property is to be conducted on the official public sheriff sale web site, the judgment creditor may instruct the sheriff to postpone the sale of the real property one time for up to one hundred eighty days after the initial sale date. Upon receiving such instruction for postponement, the sheriff shall postpone the sale of the property by announcing on the official public sheriff sale web site that the sale is postponed and giving notice of the rescheduled sale date. This announcement shall be deemed to meet the notice requirement of section 2329.26 of the Revised Code.

(3) If the judgment creditor does not wish to postpone the sale of the

real property, the judgment creditor may instruct the sheriff to cancel the sale of the property. Upon receiving this instruction, the sheriff shall cancel the sale of the property by announcing on the official public sheriff sale web site that the sale is canceled. This announcement shall remain posted on the official public sheriff sale web site until at least the end of the seven-day bidding period described in division (E)(1) of this section.

(4) If the sale of the real property is postponed or canceled according to divisions (E)(2) and (3) of this section, all bids made on the real property prior to the postponement or cancellation of the sale shall be void.

(F) Pursuant to their authority in section 9.482 of the Revised Code, counties may elect to enter into a shared services agreement relating to the judicial sale of real property on the official public sheriff sale web site. The shared services agreement may seek to improve efficiency and reduce costs in the judicial sale of real property by consolidating administrative functions and processes.

Sec. 2329.154. (A) If property is sold online, the sheriff or private selling officer shall require persons seeking to bid to register online with the web site as a condition of being authorized to bid. The registration form shall include information relevant to the objective of enabling the sheriff or private selling officer to identify the bidder, contact the bidder, and complete the sale of the property.

(B) If an attorney or a law firm that represents the plaintiff or a party to the action bids on property in a representative capacity, the attorney or law firm shall register as the representative of the plaintiff or party, either as an individual or entity.

(C)(1) If the person registering to bid is an individual, the information required by division (A) of this section shall include the individual's name, mailing address, which shall not be a post office box address, electronic mail address, telephone number, and, if applicable, financial transaction device information.

(2) If the person registering to bid is an entity, the information required by division (A) of this section shall include the entity's legal name, trade name if different from its legal name, state and date of formation, active status with the office of the secretary of state, mailing address, telephone number, financial transaction device information if applicable, the name of an individual contact person for the entity, and the contact person's title, mailing address, which shall not be a post office box address, electronic mail address, and telephone number.

(D) The registration form on the web site shall require the person registering to bid to state, to the best of the person's knowledge and belief,

that the information provided by the person is true, correct, and complete under penalties of perjury.

(E) The electronic mail address, telephone number, and, if applicable, financial transaction device information required in division (C) of this section are confidential and not public records for purposes of section 149.43 of the Revised Code.

(F) As used in this section, "financial transaction device" has the same meaning as in section 301.28 of the Revised Code.

Sec. 2329.17. (A) When execution is levied upon lands and tenements, the officer who makes the levy sheriff shall call an inquest of three disinterested freeholders, who are residents of, and real property owners in, the county where the lands taken in execution are situated, and administer to them an oath impartially to who shall appraise the property so levied upon, upon actual view. They forthwith shall return to such officer, under their hands, an estimate of the real value of the property in money.

(B) If the property to be appraised is residential property, the freeholders selected by the sheriff shall return to the sheriff an estimate of the value of the property in money within twenty-one calendar days of the issuance of the order of appraisal by the clerk of the court. If the court has ordered or the clerk of the court has issued an order for a private selling officer to advertise and sell the appraised property, the freeholders selected by the sheriff shall also deliver a copy of their appraisal to the private selling officer contemporaneously with their delivery of their appraisal to the sheriff.

(C) If the freeholders selected by the sheriff under division (B) of this section do not deliver their appraisal within twenty-one calendar days of the issuance of the order of appraisal by the clerk of the court as required by division (B) of this section, then all of the following shall occur:

(1) The cost of the appraisal by the freeholders shall not be payable to the freeholders or taxed as costs in the case.

(2) The appraised value of the property shall be the fair market value of the property as shown on the records of the county auditor, unless, for good cause shown, the court authorizes a separate appraisal of the property.

(3) The advertisement and sale of the property shall proceed immediately in accordance with the order of advertisement and sale issued by the clerk of the court.

If a separate appraisal of the property is obtained, the cost of the appraisal shall be included as an expense of the sale pursuant to division (D) of section 2329.152 of the Revised Code.

(D) If the property to be appraised is commercial property, the

freeholders selected by the sheriff shall return to the sheriff an estimate of the value of the property in money in accordance with the timing or other requirements, if any, that may be established for the sale.

(E) The municipal corporation or township in which the real property is situated may inspect prior to the judicial sale any structures located on lands subject to a writ of execution.

Sec. 2329.18. ~~When an officer receives the return provided for in division (A) of (A) If a court has ordered or the clerk of a court has issued an order for the sheriff to advertise and sell the real estate for which the appraised value has been determined pursuant to section 2329.17 of the Revised Code, the officer forthwith~~ sheriff shall deposit a copy of it the appraisal with the clerk of the court from which the writ was issued, and immediately advertise and sell such real estate in conformity with sections 2329.01 to 2329.61 of the Revised Code.

(B) If the court has ordered or the clerk of the court has issued an order for a private selling officer to advertise and sell the real estate for which the appraised value has been determined pursuant to section 2329.17 of the Revised Code, the private selling officer shall immediately advertise and sell the real estate in conformity with sections 2329.01 to 2329.61 of the Revised Code.

Sec. 2329.19. Upon the ~~return~~ determination of the estimate ~~provided for in division (A) of~~ appraised value pursuant to section 2329.17 of the Revised Code, if it appears ~~by the inquisition~~ that two-thirds of the appraised value of the lands and tenements levied upon is sufficient to satisfy the execution, with costs, the judgment on which the execution issued shall not operate as a lien on the residue of the debtor's estate to the prejudice of any other judgment creditor.

Sec. 2329.20. ~~No~~ Except as otherwise provided in this section or sections 2329.51 and 2329.52 of the Revised Code, no tract of land shall be sold for less than two-thirds the amount of the appraised value ~~returned in the inquest required by as determined pursuant to section 2329.17 of the Revised Code; except that in~~. In all cases ~~where in which~~ a junior mortgage or other junior lien is sought to be enforced against real estate by an order, judgment, or decree of court, subject to a prior lien thereon, and such prior lien, and the claims or obligations secured thereby, are unaffected by such order, judgment, or decree, the court making such order, judgment, or decree, may determine the minimum amount for which such real estate may be sold; In such a case, the minimum amount to shall be not less than two-thirds of the difference between the appraised value of the real estate appraised as provided determined in such that section, and the amount

remaining unpaid on the claims or obligations secured by such prior lien.

Sec. 2329.21. If the sum bid by the purchaser for the real estate sold under section 2329.20 of the Revised Code relating to the enforcement of junior liens is insufficient to pay the costs ~~and allowance, allowances, and taxes~~, which the court has determined prior to such sale should be paid out of the proceeds thereof, pursuant to the terms of the mortgage or lien sought to be enforced, then the purchaser, in addition to the amount of ~~his~~ the purchaser's bid, must pay a sum which, with the amount so bid will be sufficient to pay the costs ~~and~~ allowances, ~~and taxes~~. The court may fix the amount remaining unpaid on such claims or obligations for the purpose of the sale, and to that end require the parties to the suit to furnish to it satisfactory evidence of such unpaid amount. The advertisement for the sale of real estate sold under section 2329.20 of the Revised Code shall state that the purchaser shall be responsible for those costs, allowances, and taxes that the proceeds of the sale are insufficient to cover.

Sec. 2329.211. (A) In every action demanding the judicial or execution sale of residential property, if the judgment creditor is the purchaser at the sale, the purchaser shall not be required to make a sale deposit. All other purchasers shall make a sale deposit as follows:

(1) If the appraised value of the residential property is less than or equal to ten thousand dollars, the deposit shall be two thousand dollars.

(2) If the appraised value of the residential property is greater than ten thousand dollars but less than or equal to two hundred thousand dollars, the deposit shall be five thousand dollars.

(3) If the appraised value of the residential property is greater than two hundred thousand dollars, the deposit shall be ten thousand dollars.

The timing of the deposit and other payment requirements shall be established by the court or the person conducting the sale and included in the advertisement of the sale. If the purchaser fails to meet the timing or other requirements of the deposit, the sale shall be invalid.

(B) In every action demanding the judicial or execution sale of commercial property, the purchaser at the sale shall make a deposit pursuant to the requirements, if any, established for the sale.

Sec. 2329.26. (A) Lands and tenements taken in execution shall not be sold until all of the following occur:

(1)(a) Except as otherwise provided in division (A)(1)(b) of this section, the judgment creditor who seeks the sale of the lands and tenements or the judgment creditor's attorney does both of the following:

(i) Causes a written notice ~~of the date, time, and place of the sale~~ to be served in accordance with divisions (A) and (B) of Civil Rule 5 upon the

judgment debtor and upon each other party to the action in which the judgment giving rise to the execution was rendered. Such notice shall include the date, time, and place of the sale if the sale is to be held at a physical location or the start date and web site address of the sale if the sale is to be held online. Such notice shall also include the provisional second sale date described in division (B) of section 2329.52 of the Revised Code, if applicable.

(ii) At least seven calendar days prior to the date of the sale, files with the clerk of the court that rendered the judgment giving rise to the execution a copy of the written notice described in division (A)(1)(a)(i) of this section with proof of service endorsed on the copy in the form described in division ~~(D)~~(B) of Civil Rule 5.

(b) Service of the written notice described in division (A)(1)(a)(i) of this section is not required to be made upon any party who is in default for failure to appear in the action in which the judgment giving rise to the execution was rendered.

(2) One of the following applies:

(a) The officer taking the lands and tenements gives public notice of the date, time, and place of the sale once a week for at least three consecutive weeks before the day of sale if the sale is to be held at a physical location or the start date of the sale if the sale is to be conducted online.

Such notice shall be by advertisement in a newspaper of general circulation in the county. The newspaper shall meet the requirements of section 7.12 of the Revised Code. The court ordering the sale may designate in the order of sale the newspaper in which this public notice shall be published.

The notice shall include all the following information:

(i) The date, time, and place of the sale if the sale is to be held at a physical location;

(ii) The start date, the minimum duration, and web site address of the sale if the sale is to be held online;

(iii) The deposit required by section 2329.211 of the Revised Code;

(iv) That the purchaser shall be responsible for those costs, allowances, and taxes that the proceeds of the sale are insufficient to cover;

(v) The provisional second sale date described in division (B) of section 2329.52 of the Revised Code, if applicable; provided, however, that no sale shall be invalid, nor shall the court vacate any sale, if the notice described in division (A)(1)(a)(i) of this section or the public notice described in division (A)(2) of this section fails to include the provisional date for a second sale of the property and the property is sold on the initial sale date.

(b) If a private selling officer has been ordered to sell the lands and tenements, the private selling officer shall give the public notice described in division (A)(2)(a) of this section in the newspaper designated by the court. If the court has not designated a newspaper, the private selling officer shall give this public notice in the newspaper customarily used or designated by the county sheriff. No sale that otherwise complies with division (A)(2) of this section shall be invalid.

~~(3)(B)~~ The officer taking the lands and tenements shall collect the purchaser's information required by section 2329.271 of the Revised Code.

~~(B)(C)~~ A sale of lands and tenements taken in execution may be set aside in accordance with division (A) or (B) of section 2329.27 of the Revised Code.

Sec. 2329.271. (A)(1) Subject to division (A)(2) of this section, the purchaser of lands and tenements taken in execution shall submit to the officer who makes the sale the following information:

~~(a) The (i) If the purchaser is an individual, the information shall include the individual's name, mailing address, and which shall not be a post office box, electronic mail address, telephone number, and financial transaction device information of the purchaser;~~

~~(ii) If the purchaser is an entity, the information shall include the entity's legal name, trade name if different from its legal name, state and date of formation, active status with the office of the secretary of state, mailing address, telephone number, financial transaction device information, the name of an individual contact person for the entity, and the contact person's title, mailing address, which shall not be a post office box, electronic mail address, and telephone number.~~

~~(b) An attorney or a law firm that represents a purchaser may submit the information required under division (A)(1)(a) of this section in a representative capacity, either as an individual or entity.~~

~~(c) If the lands and tenements taken in execution are residential rental property and the residential rental property is purchased by a trust, business trust, estate, partnership, limited partnership, limited liability company, association, corporation, or any other business entity, the name, address, and telephone number of the following with the provision that the purchaser be readily accessible through the identified contact person:~~

~~(i) A trustee, in the case of a trust or business trust;~~

~~(ii) The executor or administrator, in the case of an estate;~~

~~(iii) A general partner, in the case of a partnership or a limited partnership;~~

~~(iv) A member, manager, or officer, in the case of a limited liability~~

company;

(v) An associate, in the case of an association;

(vi) An officer, in the case of a corporation;

(vii) A member, manager, or officer, in the case of any other business entity.

(e)(d) A statement indicating whether the purchaser will occupy the lands and tenements.

(2) If the lands and tenements taken in execution are not residential rental property and the purchaser of those lands and tenements is a corporation, partnership, association, estate, trust, or other business organization the only place of business of which is in the county in which the real property is located, the information required by divisions (A)(1)(a) and (e)(d) of this section shall be the contact information for the office of an employee of the purchasing entity that is located in that county and that the purchasing entity has designated to receive notices or inquiries about the property. If the purchasing entity has a place of business outside the county in which the real property is located and the purchasing entity's principal place of business is located in this state, the information required by divisions (A)(1)(a) and (e)(d) of this section shall be the contact information for the office of an employee of the purchasing entity that is located in this state and that the purchasing entity has designated to receive notices or inquiries about the property. If the purchasing entity's principal place of business is not located in this state, the information required by divisions (A)(1)(a) and (e)(d) of this section shall be the contact information for a natural person who is employed by the purchasing entity at the purchasing entity's principal place of business outside of this state and whom the purchasing entity has designated to receive notices or inquiries about the property.

(B)(1) The information required by division (A) of this section shall be part of the sheriff's record of proceedings and shall be part of the record of the court of common pleas. ~~The~~ If the court has ordered or the clerk of the court has issued an order for the sheriff to advertise and sell the lands and tenements, the information also shall be part of the sheriff's record of proceedings. Except as provided in division (B)(2) of this section, the information is a public record and open to public inspection.

(2) The electronic mail address, telephone number, and financial transaction device information required in division (A)(1) of this section are confidential and not public records for purposes of section 149.43 of the Revised Code.

(C) As used in this section, "financial transaction device" has the same

meaning as in section 301.28 of the Revised Code.

Sec. 2329.28. The ~~sheriff~~ levying officer shall indorse on the writ of execution his ~~the officer's~~ proceedings thereon, and the clerk of the court of common pleas, upon the return thereof, immediately shall record all such indorsements at length, in the execution docket, or other docket provided for that purpose. That record shall be a part of the record of the court of common pleas.

Sec. 2329.30. The court from which an execution or order of sale issues, upon notice and motion of the officer who makes the sale or of an interested party, may punish any purchaser of lands and tenements who fails to pay within thirty days of the confirmation of the sale the balance due on the purchase price of the lands and tenements by forfeiting the sale of the lands and tenements and returning any deposit paid in connection with the sale of the lands and tenements, by forfeiting any deposit paid in connection with the sale of the lands and tenements, as for contempt, or in any other manner the court considers appropriate. Upon motion, the court may order the return of any remaining portion of the deposit of the purchaser, less the costs of a subsequent sale and any other remedy the court considers appropriate. An order for contempt for failure of the purchaser to pay voids the confirmation of sale and transfer.

Sec. 2329.31. (A) Upon the return of any writ of execution for the satisfaction of which lands and tenements have been sold, on careful examination of the proceedings of the officer making the sale, if the court of common pleas finds that the sale was made, in all respects, in conformity with sections 2329.01 to 2329.61 of the Revised Code, it shall, within thirty days of the return of the writ, direct the clerk of the court of common pleas to make an entry on the journal that the court is satisfied of the legality of such sale ~~and that the attorney who filed the writ of execution make to the purchaser a deed for the lands and tenements.~~ Nothing in this section prevents the court of common pleas from staying the confirmation of the sale to permit a property owner time to redeem the property or for any other reason that it determines is appropriate. In those instances, the sale shall be confirmed within thirty days after the termination of any stay of confirmation.

(B) The officer making the sale shall require the purchaser, including a lienholder, to pay within thirty days of the confirmation of the sale the balance due on the purchase price of the lands and tenements.

(C)(1) The officer making the sale shall record the prepared deed required by section 2329.36 of the Revised Code within fourteen days after the confirmation of sale and payment of the balance due.

(2)(a) If the deed is not prepared and recorded within the fourteen-day period, the purchaser may file a motion with the court to proceed with the transfer of title. If the court finds that a proper sale was made, it shall enter an order transferring the title of the lands and tenements to the purchaser, ordering the plaintiff to present a certified copy of the order to the county recorder for recording, and ordering the county recorder to record the order in the record of deeds. The order, when filed with the county recorder, shall have the same effect as a deed prepared pursuant to section 2329.36 of the Revised Code.

(b) Upon the issuance of the court order described in division (C)(2)(a) of this section, the plaintiff, or the plaintiff's attorney, shall present a certified copy of the order to be recorded in the office of the county recorder. The county recorder shall record the order in the record of deeds.

(c) The clerk shall issue a copy of the court order to the county auditor to transfer record ownership of the lands and tenements for the purpose of real estate taxes. Real estate taxes coming due after the date of the sale shall not prohibit the auditor from transferring ownership of the lands and tenements on its records or cause the recorder to deny recording. The real estate taxes shall become the responsibility of the new title holder of the lands and tenements. The sheriff shall not require the confirmation of sale to be amended for taxes not due and payable as of the date of the sale.

Sec. 2329.311. In sales of residential properties taken in execution or order of sale that are sold at an auction with no set minimum bid pursuant to division (B) of section 2329.52 of the Revised Code, the judgment creditor and the first lienholder each have the right to redeem the property within fourteen days after the sale by paying the purchase price. The redeeming party shall pay the purchase price to the clerk of the court in which the judgment was rendered or the order of sale was made. Upon timely payment, the court shall proceed as described in section 2329.31 of the Revised Code, with the redeeming party considered the successful purchaser at sale.

Sec. 2329.312. (A) All levying officers appointed or authorized by a court under this chapter to conduct the judicial or execution sale of residential property consisting of one to four single-family units shall submit quarterly reports to the attorney general for the purpose of assessing the extent to which deadlines required by this chapter are met. The reports shall include data on each such sale conducted by the officer.

(B) Starting one year after the effective date of this section, the attorney general shall do all of the following:

(1) Establish and maintain a database comprised of the information

submitted by levying officers pursuant to division (A) of this section:

(2) Make the information included in the database publicly available;

(3) Adopt rules for the creation and administration of the database.

Sec. 2329.33. ~~In~~ Except as provided in division (C) of section 2308.03 or any other section of the Revised Code, in sales of real estate on execution or order of sale, at any time before the confirmation thereof, the debtor may redeem it from sale by depositing in the hands of the clerk of the court of common pleas to which such execution or order is returnable, the amount of the judgment or decree upon which such lands were sold, with all costs, including poundage, and interest at the rate of eight per cent per annum on the purchase money from the day of sale to the time of such deposit, except where the judgment creditor is the purchaser, the interest at such rate on the excess above ~~his~~ the judgment creditor's claim. The court of common pleas thereupon shall make an order setting aside such sale, and apply the deposit to the payment of such judgment or decree and costs, and award such interest to the purchaser, who shall receive from the officer making the sale the purchase money paid by ~~him~~ the purchaser, and the interest from the clerk. This section does not take away the power of the court to set aside such sale for any reason for which it might have been set aside prior to April 16, 1888.

Sec. 2329.34. Real property may be conveyed by a master commissioner or special master only:

(A) When, by an order or a judgment in an action or proceeding, a party is required to convey such property to another, and ~~he~~ the party neglects or refuses to do so, and the master is directed to convey on ~~his~~ the party's failure;

(B) When specific real property is sold by a master under an order or judgment of the court appointing ~~him~~ the master. No court shall make or issue an order to a master for the sale of real estate except in response to a motion by a judgment creditor, unless which motion shall be granted only if there exists some special reason why the sale should not be made by the sheriff of the county where the decree or order was made, which reason, if or by a private selling officer. If the court finds any such reason to exist, that reason shall be embodied in and made part of the judgment, order, or decree for such sale.

Sec. 2329.39. ~~Sale~~ Except as provided in sections 2329.152 and 2329.153 of the Revised Code, sale of lands or tenements under execution or order of sale must be held in the county in which they are situated and at the courthouse, unless otherwise ordered by the court. Purchase of real or personal property, by the officer making the sale thereof, or by an appraiser

of such property, shall be fraudulent and void.

Sec. 2329.45. If a judgment in satisfaction of which lands; or tenements are sold; is reversed on appeal, such reversal shall not defeat or affect the title of the purchaser. In such case restitution ~~must be made by the judgment creditor of in an amount equal to~~ the money for which such lands or tenements were sold, with interest from the day of sale, must be made by the judgment creditor. In ordering restitution, the court shall take into consideration all persons who lost an interest in the property by reason of the judgment and sale and the order of the priority of those interests.

Sec. 2329.52. ~~When (A)~~ Except as otherwise provided in division (B) of this section, when premises are ordered to be sold, if said premises, or a part thereof, remain unsold for want of bidders after having been once appraised, advertised, and offered for sale, the court from which the order of sale issued may, on motion of the plaintiff or defendant and from time to time until said premises are disposed of, order a new appraisal and sale or direct the amount for which said premises, or a part thereof, may be sold.

The court may order that the premises be sold as follows: One third cash in hand, one third in nine months from the day of sale, and the remaining one third in eighteen months from the day of sale, the deferred payments to draw interest at six per cent and be secured by a mortgage on the premises.

(B) When a residential property is ordered to be sold pursuant to a residential mortgage loan foreclosure action, and the sale will be held at a physical location and not online, and if the property remains unsold after the first auction, then a second auction shall be held and the property shall be sold to the highest bidder without regard to the minimum bid requirement in section 2329.20 of the Revised Code, but subject to section 2329.21 of the Revised Code relating to costs, allowances, and real estate taxes. This second auction shall be held not earlier than seven days and not later than thirty days after the first auction. A residential property that remains unsold after two auctions may be subsequently offered for sale without regard to the minimum bid requirement in section 2329.20 of the Revised Code or disposed of in any other manner pursuant to this chapter or any other provision of the Revised Code.

Sec. 2329.56. When a freeholder, summoned as an appraiser, fails to appear at the time and place appointed by the officers ordering ~~his the~~ the freeholder's appearance and discharge ~~his the~~ the duty as such, on complaint made to a judge of the county court in the district in which such freeholder resides, unless ~~he the freeholder~~ he the freeholder has a reasonable excuse, ~~he the freeholder~~ he the freeholder shall pay fifty ~~eents~~ dollars for each neglect, which shall be collected by the judge, and paid into the county treasury for the use of the county.

Sec. 2909.07. (A) No person shall:

(1) Without privilege to do so, knowingly move, deface, damage, destroy, or otherwise improperly tamper with ~~the~~ either of the following:

(a) The property of another;

(b) One's own residential real property with the purpose to decrease the value of or enjoyment of the residential real property, if both of the following apply;

(i) The residential real property is subject to a mortgage.

(ii) The person has been served with a summons and complaint in a pending residential mortgage loan foreclosure action relating to that real property. As used in this division, "pending" includes the time between judgment entry and confirmation of sale.

(2) With purpose to interfere with the use or enjoyment of property of another, employ a tear gas device, stink bomb, smoke generator, or other device releasing a substance that is harmful or offensive to persons exposed or that tends to cause public alarm;

(3) Without privilege to do so, knowingly move, deface, damage, destroy, or otherwise improperly tamper with a bench mark, triangulation station, boundary marker, or other survey station, monument, or marker;

(4) Without privilege to do so, knowingly move, deface, damage, destroy, or otherwise improperly tamper with any safety device, the property of another, or the property of the offender when required or placed for the safety of others, so as to destroy or diminish its effectiveness or availability for its intended purpose;

(5) With purpose to interfere with the use or enjoyment of the property of another, set a fire on the land of another or place personal property that has been set on fire on the land of another, which fire or personal property is outside and apart from any building, other structure, or personal property that is on that land;

(6) Without privilege to do so, and with intent to impair the functioning of any computer, computer system, computer network, computer software, or computer program, knowingly do any of the following:

(a) In any manner or by any means, including, but not limited to, computer hacking, alter, damage, destroy, or modify a computer, computer system, computer network, computer software, or computer program or data contained in a computer, computer system, computer network, computer software, or computer program;

(b) Introduce a computer contaminant into a computer, computer system, computer network, computer software, or computer program.

(B) As used in this section, "safety device" means any fire extinguisher,

fire hose, or fire axe, or any fire escape, emergency exit, or emergency escape equipment, or any life line, life-saving ring, life preserver, or life boat or raft, or any alarm, light, flare, signal, sign, or notice intended to warn of danger or emergency, or intended for other safety purposes, or any guard railing or safety barricade, or any traffic sign or signal, or any railroad grade crossing sign, signal, or gate, or any first aid or survival equipment, or any other device, apparatus, or equipment intended for protecting or preserving the safety of persons or property.

(C)(1) Whoever violates this section is guilty of criminal mischief, and shall be punished as provided in division (C)(2) or (3) of this section.

(2) Except as otherwise provided in this division, criminal mischief committed in violation of division (A)(1), (2), (3), (4), or (5) of this section is a misdemeanor of the third degree. Except as otherwise provided in this division, if the violation of division (A)(1), (2), (3), (4), or (5) of this section creates a risk of physical harm to any person, criminal mischief committed in violation of division (A)(1), (2), (3), (4), or (5) of this section is a misdemeanor of the first degree. If the property involved in the violation of division (A)(1), (2), (3), (4), or (5) of this section is an aircraft, an aircraft engine, propeller, appliance, spare part, fuel, lubricant, hydraulic fluid, any other equipment, implement, or material used or intended to be used in the operation of an aircraft, or any cargo carried or intended to be carried in an aircraft, criminal mischief committed in violation of division (A)(1), (2), (3), (4), or (5) of this section is one of the following:

(a) If the violation creates a risk of physical harm to any person, except as otherwise provided in division (C)(2)(b) of this section, criminal mischief committed in violation of division (A)(1), (2), (3), (4), or (5) of this section is a felony of the fifth degree.

(b) If the violation creates a substantial risk of physical harm to any person or if the property involved in a violation of this section is an occupied aircraft, criminal mischief committed in violation of division (A)(1), (2), (3), (4), or (5) of this section is a felony of the fourth degree.

(3) Except as otherwise provided in this division, criminal mischief committed in violation of division (A)(6) of this section is a misdemeanor of the first degree. Except as otherwise provided in this division, if the value of the computer, computer system, computer network, computer software, computer program, or data involved in the violation of division (A)(6) of this section or the loss to the victim resulting from the violation is one thousand dollars or more and less than ten thousand dollars, or if the computer, computer system, computer network, computer software, computer program, or data involved in the violation of division (A)(6) of

this section is used or intended to be used in the operation of an aircraft and the violation creates a risk of physical harm to any person, criminal mischief committed in violation of division (A)(6) of this section is a felony of the fifth degree. If the value of the computer, computer system, computer network, computer software, computer program, or data involved in the violation of division (A)(6) of this section or the loss to the victim resulting from the violation is ten thousand dollars or more, or if the computer, computer system, computer network, computer software, computer program, or data involved in the violation of division (A)(6) of this section is used or intended to be used in the operation of an aircraft and the violation creates a substantial risk of physical harm to any person or the aircraft in question is an occupied aircraft, criminal mischief committed in violation of division (A)(6) of this section is a felony of the fourth degree.

Sec. 2941.51. (A) Counsel appointed to a case or selected by an indigent person under division (E) of section 120.16 or division (E) of section 120.26 of the Revised Code, or otherwise appointed by the court, except for counsel appointed by the court to provide legal representation for a person charged with a violation of an ordinance of a municipal corporation, shall be paid for their services by the county the compensation and expenses that the trial court approves. Each request for payment shall be accompanied by a financial disclosure form and an affidavit of indigency that are completed by the indigent person on forms prescribed by the state public defender. Compensation and expenses shall not exceed the amounts fixed by the board of county commissioners pursuant to division (B) of this section.

(B) The board of county commissioners shall establish a schedule of fees by case or on an hourly basis to be paid by the county for legal services provided by appointed counsel. Prior to establishing such schedule, the board shall request the bar association or associations of the county to submit a proposed schedule for cases other than capital cases. The schedule submitted shall be subject to the review, amendment, and approval of the board of county commissioners, except with respect to capital cases. With respect to capital cases, the schedule shall provide for fees by case or on an hourly basis to be paid to counsel in the amount or at the rate set by the ~~supreme court~~ capital case attorney fee council pursuant to division (D) of section 120.33 of the Revised Code, and the board of county commissioners shall approve that amount or rate.

With respect to capital cases, counsel shall be paid compensation and expenses in accordance with the amount or at the rate set by the ~~supreme court~~ capital case attorney fee council pursuant to division (D) of section 120.33 of the Revised Code.

(C) In a case where counsel have been appointed to conduct an appeal under Chapter 120. of the Revised Code, such compensation shall be fixed by the court of appeals or the supreme court, as provided in divisions (A) and (B) of this section.

(D) The fees and expenses approved by the court under this section shall not be taxed as part of the costs and shall be paid by the county. However, if the person represented has, or reasonably may be expected to have, the means to meet some part of the cost of the services rendered to the person, the person shall pay the county an amount that the person reasonably can be expected to pay. Pursuant to section 120.04 of the Revised Code, the county shall pay to the state public defender a percentage of the payment received from the person in an amount proportionate to the percentage of the costs of the person's case that were paid to the county by the state public defender pursuant to this section. The money paid to the state public defender shall be credited to the client payment fund created pursuant to division (B)(5) of section 120.04 of the Revised Code.

(E) The county auditor shall draw a warrant on the county treasurer for the payment of such counsel in the amount fixed by the court, plus the expenses that the court fixes and certifies to the auditor. The county auditor shall report periodically, but not less than annually, to the board of county commissioners and to the Ohio public defender commission the amounts paid out pursuant to the approval of the court under this section, separately stating costs and expenses that are reimbursable under section 120.35 of the Revised Code. The board, after review and approval of the auditor's report, may then certify it to the state public defender for reimbursement. The request for reimbursement shall be accompanied by a financial disclosure form completed by each indigent person for whom counsel was provided on a form prescribed by the state public defender. The state public defender shall review the report and, in accordance with the standards, guidelines, and maximums established pursuant to divisions (B)(7) and (8) of section 120.04 of the Revised Code, pay fifty per cent of the total cost, other than costs and expenses that are reimbursable under section 120.35 of the Revised Code, if any, of paying appointed counsel in each county and pay fifty per cent of costs and expenses that are reimbursable under section 120.35 of the Revised Code, if any, to the board.

(F) If any county system for paying appointed counsel fails to maintain the standards for the conduct of the system established by the rules of the Ohio public defender commission pursuant to divisions (B) and (C) of section 120.03 of the Revised Code or the standards established by the state public defender pursuant to division (B)(7) of section 120.04 of the Revised

Code, the commission shall notify the board of county commissioners of the county that the county system for paying appointed counsel has failed to comply with its rules. Unless the board corrects the conduct of its appointed counsel system to comply with the rules within ninety days after the date of the notice, the state public defender may deny all or part of the county's reimbursement from the state provided for in this section.

Sec. 3316.042. The auditor of state, on the auditor of state's initiative, may conduct a performance audit of a school district that is under a fiscal caution under section 3316.031 of the Revised Code, in a state of fiscal watch, or in a state of fiscal emergency, in which the auditor of state reviews any programs or areas of operation in which the auditor of state believes that greater operational efficiencies or enhanced program results can be achieved.

The auditor of state, in consultation with the department of education and the office of budget and management, shall determine for which school districts to conduct a performance audit of a school district that is under a fiscal caution, in a state of fiscal watch, or in a state of fiscal emergency if requested by the state superintendent of public instruction audits under this section. Priority shall be given to districts in fiscal distress, including districts employing fiscal practices or experiencing budgetary conditions that could produce a state of fiscal watch or fiscal emergency, as determined by the auditor of state, in consultation with the department and the office of budget and management.

The cost of a performance audit conducted under this section shall be paid by the department of education auditor of state.

A performance audit under this section shall not include review or evaluation of school district academic performance.

Sec. 3375.404. (A) As used in this chapter:

(1) "Anticipation notes" means notes issued in anticipation of the ~~library~~ fund library facilities notes authorized by this section.

(2) "Authorizing proceedings" means the resolution, legislation, trust agreement, certification and other agreements, instruments, and documents, as amended and supplemented, authorizing, or providing for the security or sale or award of, notes, and includes the provisions set forth or incorporated in those notes and proceedings.

(3) "Board" or "board of library trustees" means the board of library trustees appointed pursuant to sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, and 3375.30 of the Revised Code.

(4) "Library fund" means the public library fund provided for in Chapter 5747. of the Revised Code or any successor to that fund.

(5) "Note service charges" means principal, including any mandatory sinking fund or redemption requirements for retirement of notes, interest, and any redemption premium payable on notes.

(6) "Notes" means the ~~library fund~~ library facilities notes authorized by this section, including anticipation notes.

(7) "Public library" means any of the libraries provided for in sections 3375.06, 3375.10, 3375.12, 3375.15, 3375.22, and 3375.30 of the Revised Code.

(8) "Refunding notes" means notes issued to provide for the refunding of the notes, or of obligations issued prior to ~~the effective date of this section~~ March 4, 1996, collectively referred to in this section as refunded obligations.

(B) A board of library trustees of a public library that receives an allocation of the library fund pursuant to section 5705.32 and Chapter 5747. of the Revised Code may anticipate its portion of the proceeds of the library fund distribution and, if the board receives proceeds from a tax levied under section 5705.23 of the Revised Code by the taxing authority of the political subdivision to whose jurisdiction the board is subject, the lawfully available proceeds of that tax and issue ~~library fund~~ library facilities notes of the public library in the principal amount necessary to pay the costs of financing the facilities or other property referred to in division (C) of section 3375.40 of the Revised Code, or to refund any refunded obligations, provided that the board projects annual note service charges on the notes, or on the notes being anticipated by anticipation notes, to be capable of being paid from the annual library fund receipts of the public library and the available proceeds of the tax. The maximum aggregate amount of notes that may be outstanding at any time in accordance with their terms upon issuance of the new notes shall not exceed an amount which requires or is estimated to require payments from library fund and tax receipts of note service charges on the notes, or, in the case of anticipation notes, projected note service charges on the notes anticipated, in any calendar year in an amount exceeding ~~thirty the sum of the following~~:

(1) Thirty per cent of the average of the library fund receipts of the public library for the two calendar years prior to the year in which the notes are issued;

(2) The portion of the lawfully available proceeds from a tax levied under section 5705.23 of the Revised Code that the board has, in the authorizing proceedings, covenanted to appropriate annually for the purpose of paying note service charges or, in the case of anticipation notes, projected note service charges. ~~A~~

A board may at any time issue renewal anticipation notes, issue notes to pay renewal anticipation notes, and, if it considers refunding expedient, issue refunding notes whether the refunded obligations have or have not matured. The refunding notes shall be sold and the proceeds needed for such purpose applied in the manner provided in the authorizing proceedings of the board.

(C) Every issue of notes outstanding in accordance with their terms shall be payable out of the money received by the public library from the library fund or from a tax levied under section 5705.23 of the Revised Code or proceeds of notes, renewal anticipation notes, or refunding notes which may be pledged for such payment in the authorizing proceedings. The pledge shall be valid and binding from the time the pledge is made, and the library fund receipts and proceeds so pledged and thereafter received by the board shall immediately be subject to the lien of that pledge without any physical delivery of the library fund receipts or proceeds or further act. The lien of any pledge is valid and binding as against all parties having claims of any kind in tort, contract, or otherwise against the board, whether or not such parties have notice of the lien. Neither the resolution nor any trust agreement by which a pledge is created or further evidenced need be filed or recorded except in the board's records.

(D) No property tax levied under section 5705.23 of the Revised Code that is either pledged, or that a board of library trustees has covenanted to appropriate annually, to pay the note service charges and projected note service charges under this section shall be repealed while those notes are outstanding. If such a tax is reduced while those notes are outstanding, the taxing authority to whose jurisdiction the board is subject shall continue to levy and collect the tax under the authority of the original election authorizing the tax at a rate in each year that the board of library trustees reasonably estimates will produce an amount equal to the note service charges on the notes for that year.

(E) Notes issued under this section do not constitute a debt, or a pledge of the faith and credit, of the state, the public library, or any other political subdivision of the state, and the holders or owners of the notes have no right to have taxes levied by the general assembly or by the taxing authority of any political subdivision of the state, including the board of the public library, for the payment of note service charges. Notes are payable solely from the funds pledged for their payment as authorized by this section. All notes shall contain on their face a statement to the effect that the notes, as to note service charges, are not debts or obligations of the state and are not debts of any political subdivision of the state, but are payable solely from

the funds pledged for their payment. The utilization and pledge of the library fund receipts and tax receipts and proceeds of notes, renewal anticipation notes, or refunding notes for the payment of note service charges is determined by the general assembly to create a special obligation which is not a bonded indebtedness subject to Section 11 of Article XII, Ohio Constitution, or, alternatively, to satisfy any applicable requirement of that Section 11.

~~(E)~~~~(F)~~ The notes shall bear such date or dates, shall be executed in the manner, and shall mature at such time or times, in the case of any anticipation notes not exceeding ten years from the date of issue of the original anticipation notes and in the case of any notes that are not anticipation notes or of any refunding notes, not exceeding twenty-five years from the date of the original issue of notes, or other obligations for the purpose, all as the authorizing proceedings may provide. The notes shall bear interest at such rates, or at variable rate or rates changing from time to time, in accordance with provisions provided in the authorizing proceedings, be in such denominations and form, either coupon or registered, carry such registration privileges, be payable in such medium of payment and at such place or places, and be subject to such terms of redemption, as the board may authorize or provide. The notes may be sold at public or private sale, and at, or at not less than, the price or prices as the board determines. If any officer whose signature or a facsimile of whose signature appears on any notes or coupons ceases to be such officer before delivery of the notes or anticipation notes, the signature or facsimile shall nevertheless be sufficient for all purposes as if that officer had remained in office until delivery of the notes. Whether or not the notes are of such form and character as to be negotiable instruments under Title XIII of the Revised Code, the notes shall have all the qualities and incidents of negotiable instruments, subject only to any provisions for registration. Neither the members of the board nor any person executing the notes shall be liable personally on the notes or be subject to any personal liability or accountability by reason of their issuance.

~~(F)~~~~(G)~~ Notwithstanding any other provision of this section, sections 9.98 to 9.983, 133.02, 133.70, and 5709.76, and division (A) of section 133.03 of the Revised Code apply to the notes. Notes issued under this section need not comply with any other law applicable to notes or bonds but the authorizing proceedings may provide that divisions (B) through (E) of section 133.25 of the Revised Code apply to the notes or anticipation notes.

~~(G)~~~~(H)~~ Any authorizing proceedings may contain provisions, subject to any agreements with holders as may then exist, which shall be a part of the contract with the holders, as to the pledging of any or all of the board's

anticipated library fund receipts and receipts from a tax levied under section 5705.23 of the Revised Code to secure the payment of the notes; the use and disposition of the library fund and tax receipts of the boards; the crediting of the proceeds of the sale of notes to and among the funds referred to or provided for in the authorizing proceedings; limitations on the purpose to which the proceeds of the notes may be applied and the pledging of portions of such proceeds to secure the payment of the notes or of anticipation notes; the agreement of the board to do all things necessary for the authorization, issuance, and sale of those notes anticipated in such amounts as may be necessary for the timely payment of note service charges on any anticipation notes; limitations on the issuance of additional notes; the terms upon which additional notes may be issued and secured; the refunding of refunded obligations; the procedure by which the terms of any contract with holders may be amended, and the manner in which any required consent to amend may be given; securing any notes by a trust agreement or other agreement which may provide for notes or refunding notes to be further secured by a mortgage on the property financed with the proceeds of the notes, anticipation notes, or refunded obligations refunded by refunding notes; and any other matters, of like or different character, that in any way affect the security or protection of the notes or anticipation notes.

Sec. 3701.981. (A) As used in this section:

(1) "Assessment" means either of the following:

(a) A hospital community health needs assessment that meets the requirements set forth in 26 C.F.R. 1.501(r)-3(b);

(b) An assessment of community health conducted by a board of health.

(2) "Board of health" means the board of health of a city or general health district or the authority having the duties of a board of health under section 3709.05 of the Revised Code.

(3) "Plan" means either of the following:

(a) A hospital implementation strategy that meets the requirements set forth in 26 C.F.R. 1.501(r)-3(c);

(b) A plan regarding improving community health created by a board of health.

(4) "Tax-exempt hospital" means a nonprofit hospital or government-owned hospital that is exempt from income tax under section 501(c)(3) of the Internal Revenue Code of 1986, 26 U.S.C. 1, as amended, and that under federal law is a hospital organization required to meet community health needs assessment requirements set forth in 26 C.F.R. 1.501(r)-3.

(B)(1) Not later than July 1, 2017, each board of health and tax-exempt

hospital shall submit to the department of health any existing plans and assessments for the most recent assessment and planning period.

(2) Beginning January 1, 2020, each board of health and tax-exempt hospital shall complete assessments and plans in alignment on a three-year interval established by the department. Not later than October 1, 2020, each board of health and tax-exempt hospital shall submit to the department plans and related assessments covering years 2020 through 2022. Beginning October 1, 2023, and every three years thereafter, each board of health and tax-exempt hospital shall submit subsequent plans and related assessments to the department. The department shall provide guidance regarding submitting plans and assessments and shall provide an online repository for the plans and assessments.

(C)(1) Not later than July 1, 2017, and annually thereafter, each tax-exempt hospital shall submit information to the department as follows:

(a) If the hospital is not a government-owned hospital, the hospital shall submit a copy of the hospital's schedule H (form 990) submitted to the internal revenue service for the preceding fiscal year, including corresponding attachments and reporting on financial assistance and means-tested government programs and community building activities in parts I and II of schedule H. Subsequent annual schedule H filings shall be submitted to the department not later than thirty days after filing with the internal revenue service.

(b) If the hospital is a government-owned hospital, the hospital shall submit information that is equivalent to the information that is submitted by a hospital under division (C)(1)(a) of this section.

(2) The department shall provide an online repository for schedule H and equivalent information submitted by tax-exempt hospitals.

Sec. 3702.511. (A) Except as provided in division (B) of this section, the following activities are reviewable under sections 3702.51 to 3702.62 of the Revised Code:

(1) Establishment, development, or construction of a new long-term care facility;

(2) Replacement of an existing long-term care facility;

(3) Renovation of or addition to a long-term care facility that involves a capital expenditure of two million dollars or more, not including expenditures for equipment, staffing, or operational costs;

(4) An increase in long-term care bed capacity;

(5) A relocation of long-term care beds from one physical facility or site to another, excluding relocation of beds within a long-term care facility or among buildings of a long-term care facility at the same site;

(6) Expenditure of more than one hundred ten per cent of the maximum expenditure specified in a certificate of need concerning long-term care beds;

(7) Any failure to conduct a reviewable activity in substantial accordance with the approved application for which a certificate of need was granted, including a change in the site, if the failure occurs within five years after implementation of the reviewable activity for which the certificate was granted.

(B) The following activities are not subject to review under sections 3702.51 to 3702.62 of the Revised Code:

- (1) Acquisition of computer hardware or software;
- (2) Acquisition of a telephone system;
- (3) Construction or acquisition of parking facilities;
- (4) Correction of cited deficiencies that constitute an imminent threat to public health or safety and are in violation of federal, state, or local fire, building, or safety statutes, ordinances, rules, or regulations;
- (5) Acquisition of an existing long-term care facility that does not involve a change in the number of the beds;
- (6) Mergers, consolidations, or other corporate reorganizations of long-term care facilities that do not involve a change in the number of beds;
- (7) Construction, repair, or renovation of bathroom facilities;
- (8) Construction of laundry facilities, waste disposal facilities, dietary department projects, heating and air conditioning projects, administrative offices, and portions of medical office buildings used exclusively for physician services;
- (9) Removal of asbestos from a health care facility.

Only that portion of a project that is described in this division is not reviewable.

Sec. 4141.25. (A) The director of job and family services shall determine as of each computation date the contribution rate of each contributing employer subject to this chapter for the next succeeding contribution period. The director shall determine a standard rate of contribution or an experience rate for each contributing employer. Once a rate of contribution has been established under this section for a contribution period, except as provided in division (D) of section 4141.26 of the Revised Code, that rate shall remain effective throughout such contribution period. The rate of contribution shall be determined in accordance with the following requirements:

- (1) An employer whose experience does not meet the terms of division (A)(2) of this section shall be assigned a standard rate of contribution.

Effective for contribution periods beginning on and after January 1, 1998, an employer's standard rate of contribution shall be a rate of two and seven-tenths per cent, except that the rate for employers engaged in the construction industry shall be the average contribution rate computed for the construction industry or a rate of two and seven-tenths per cent, whichever is greater. The standard rate set forth in this division shall be applicable to a nonprofit organization whose election to make payments in lieu of contributions is voluntarily terminated or canceled by the director under section 4141.241 of the Revised Code, and thereafter pays contributions as required by this section. If such nonprofit organization had been a contributory employer prior to its election to make payments in lieu of contributions, then any prior balance in the contributory account shall become part of the reactivated account.

As used in division (A) of this section, "the average contribution rate computed for the construction industry" means the most recent annual average rate attributable to the construction industry as prescribed by the director.

(2) A contributing employer subject to this chapter shall qualify for an experience rate only if there have been four consecutive quarters, ending on the thirtieth day of June immediately prior to the computation date, throughout which the employer's account was chargeable with benefits. Upon meeting the qualifying requirements provided in division (A)(2) of this section, the director shall calculate the total credits to each employer's account consisting of the contributions other than mutualized contributions including all contributions paid prior to the computation date for all past periods plus:

(a) The contributions owing on the computation date that are paid within thirty days after the computation date, and credited to the employer's account;

(b) All voluntary contributions paid by an employer pursuant to division (B) of section 4141.24 of the Revised Code.

(3) The director also shall determine the benefits which are chargeable to each employer's account and which were paid prior to the computation date with respect to weeks of unemployment ending prior to the computation date. The director then shall determine the positive or negative balance of each employer's account by calculating the excess of such contributions and interest over the benefits chargeable, or the excess of such benefits over such contributions and interest. Any resulting negative balance then shall be subject to adjustment as provided in division (A)(2) of section 4141.24 of the Revised Code after which the positive or negative balance

shall be expressed in terms of a percentage of the employer's average annual payroll. If the total standing to the credit of an employer's account exceeds the total charges, as provided in this division, the employer has a positive balance and if such charges exceed such credits the employer has a negative balance. Each employer's contribution rate shall then be determined in accordance with the following schedule:

Contribution Rate Schedule

If, as of the computation date the contribution rate balance of an employer's account as a percentage of the employer's average annual payroll is	The employer's contribution rate for the next succeeding contribution period shall be
(a) A negative balance of:	
20.0% or more	6.5%
19.0% but less than 20.0%	6.4%
17.0% but less than 19.0%	6.3%
15.0% but less than 17.0%	6.2%
13.0% but less than 15.0%	6.1%
11.0% but less than 13.0%	6.0%
9.0% but less than 11.0%	5.9%
5.0% but less than 9.0%	5.7%
4.0% but less than 5.0%	5.5%
3.0% but less than 4.0%	5.3%
2.0% but less than 3.0%	5.1%
1.0% but less than 2.0%	4.9%
more than 0.0% but less than 1.0%	4.8%
(b) A 0.0% or a positive balance of less than 1.0%	4.7%
(c) A positive balance of:	
1.0% or more, but less than 1.5%	4.6%
1.5% or more, but less than 2.0%	4.5%
2.0% or more, but less than 2.5%	4.3%
2.5% or more, but less than 3.0%	4.0%
3.0% or more, but less than 3.5%	3.8%
3.5% or more, but less than 4.0%	3.5%
4.0% or more, but less than 4.5%	3.3%
4.5% or more, but less than 5.0%	3.0%
5.0% or more, but less than 5.5%	2.8%
5.5% or more, but less than 6.0%	2.5%

6.0% or more, but less than 6.5%	2.2%
6.5% or more, but less than 7.0%	2.0%
7.0% or more, but less than 7.5%	1.8%
7.5% or more, but less than 8.0%	1.6%
8.0% or more, but less than 8.5%	1.4%
8.5% or more, but less than 9.0%	1.3%
9.0% or more, but less than 9.5%	1.1%
9.5% or more, but less than 10.0%	1.0%
10.0% or more, but less than 10.5%	.9%
10.5% or more, but less than 11.0%	.7%
11.0% or more, but less than 11.5%	.6%
11.5% or more, but less than 12.0%	.5%
12.0% or more, but less than 12.5%	.4%
12.5% or more, but less than 13.0%	.3%
13.0% or more, but less than 14.0%	.2%
14.0% or more	.1%

(d) The contribution rates shall be as specified in divisions (a), (b), and (c) of the contribution rate schedule except that notwithstanding the amendments made to division (a) of the contribution rate schedule in this section, if, as of the computation date: for 1991, the negative balance is 5.0% or more, the contribution rate shall be 5.7%; for 1992, if the negative balance is 11.0% or more, the contribution rate shall be 6.0%; and for 1993, if the negative balance is 17.0% or more, the contribution rate shall be 6.3%. Thereafter, the contribution rates shall be as specified in the contribution rate schedule.

(B)(1) The director shall establish and maintain a separate account to be known as the "mutualized account." As of each computation date there shall be charged to this account:

(a) As provided in division (A)(2) of section 4141.24 of the Revised Code, an amount equal to the sum of that portion of the negative balances of employer accounts which exceeds the applicable limitations as such balances are computed under division (A) of this section as of such date;

(b) An amount equal to the sum of the negative balances remaining in employer accounts which have been closed during the year immediately preceding such computation date pursuant to division (E) of section 4141.24 of the Revised Code;

(c) An amount equal to the sum of all benefits improperly paid preceding such computation date which are not recovered but which are not charged to an employer's account, or which after being charged, are credited back to an employer's account;

(d) An amount equal to the sum of any other benefits paid preceding such computation date which, under this chapter, are not chargeable to an employer's account;

(e) An amount equal to the sum of any refunds made during the year immediately preceding such computation date of erroneously collected mutualized contributions required by this division which were previously credited to this account;

(f) An amount equal to the sum of any repayments made to the federal government during the year immediately preceding such computation date of amounts which may have been advanced by it to the unemployment compensation fund under section 1201 of the "Social Security Act," 49 Stat. 648 (1935), 42 U.S.C. 301;

(g) Any amounts appropriated by the general assembly out of funds paid by the federal government, under section 903 of the "Social Security Act," to the account of this state in the federal unemployment trust fund.

(2) As of every computation date there shall be credited to the mutualized account provided for in this division:

(a) The proceeds of the mutualized contributions as provided in this division;

(b) Any positive balances remaining in employer accounts which are closed as provided in division (E) of section 4141.24 of the Revised Code;

(c) Any benefits improperly paid which are recovered but which cannot be credited to an employer's account;

(d) All amounts which may be paid by the federal government under section 903 of the "Social Security Act" to the account of this state in the federal unemployment trust fund;

(e) Amounts advanced by the federal government to the account of this state in the federal unemployment trust fund under section 1201 of the "Social Security Act" to the extent such advances have been repaid to or recovered by the federal government;

(f) Interest credited to the Ohio unemployment trust fund as deposited with the secretary of the treasury of the United States;

(g) Amounts deposited into the unemployment compensation fund for penalties collected pursuant to division (A)(4) of section 4141.35 of the Revised Code.

(3) Annually, as of the computation date, the director shall determine the total credits and charges made to the mutualized account during the preceding twelve months and the overall condition of the account. The director shall issue an annual statement containing this information and such other information as the director deems pertinent, including a report that the sum of the balances in the mutualized account, employers' accounts, and any subsidiary accounts equal the balance in the state's unemployment trust fund maintained under section 904 of the "Social Security Act."

(4) As used in this division:

(a) "Fund as of the computation date" means as of any computation date, the aggregate amount of the unemployment compensation fund, including all contributions owing on the computation date that are paid within thirty days thereafter, all payments in lieu of contributions that are paid within sixty days after the computation date, all reimbursements of the federal share of extended benefits described in section 4141.301 of the Revised Code that are owing on the computation date, and all interest earned by the fund and received on or before the computation date from the federal government.

(b) "Minimum safe level" means an amount equal to two standard deviations above the average of the adjusted annual average unemployment compensation benefit payment from 1970 to the most recent calendar year prior to the computation date, as determined by the director pursuant to division (B)(4)(b) of this section. To determine the adjusted annual payment of unemployment compensation benefits, the director first shall multiply the number of weeks compensated during each calendar year beginning with 1970 by the most recent annual average weekly unemployment compensation benefit payment and then compute the average and standard deviation of the resultant products.

(c) "Annual average weekly unemployment compensation benefit payment" means the amount resulting from dividing the unemployment compensation benefits paid from the benefit account maintained within the unemployment compensation fund pursuant to section 4141.09 of the Revised Code, by the number of weeks compensated during the same time period.

(5) If, as of any computation date, the charges to the mutualized account during the entire period subsequent to the computation date, July 1, 1966, made in accordance with division (B)(1) of this section, exceed the credits to

such account including mutualized contributions during such period, made in accordance with division (B)(2) of this section, the amount of such excess charges shall be recovered during the next contribution period. To recover such amount, the director shall compute the percentage ratio of such excess charges to the average annual payroll of all employers eligible for an experience rate under division (A) of this section. The percentage so determined shall be computed to the nearest tenth of one per cent and shall be an additional contribution rate to be applied to the wages paid by each employer whose rate is computed under the provisions of division (A) of this section in the contribution period next following such computation date, but such percentage shall not exceed five-tenths of one per cent; however, when there are any excess charges in the mutualized account, as computed in this division, then the mutualized contribution rate shall not be less than one-tenth of one per cent.

(6) If the fund as of the computation date is above or below minimum safe level, the contribution rates provided for in each classification in division (A)(3) of this section for the next contribution period shall be adjusted as follows:

(a) If the fund is thirty per cent or more above minimum safe level, the contribution rates provided in division (A)(3) of this section shall be decreased two-tenths of one per cent.

(b) If the fund is more than fifteen per cent but less than thirty per cent above minimum safe level, the contribution rates provided in division (A)(3) of this section shall be decreased one-tenth of one per cent.

(c) If the fund is more than fifteen per cent but less than thirty per cent below minimum safe level, the contribution rates of all employers shall be increased twenty-five one-thousandths of one per cent plus a per cent increase calculated and rounded pursuant to division (B)(6)(g) of this section.

(d) If the fund is more than thirty per cent but less than forty-five per cent below minimum safe level, the contribution rates of all employers shall be increased seventy-five one-thousandths of one per cent plus a per cent increase calculated and rounded pursuant to division (B)(6)(g) of this section.

(e) If the fund is more than forty-five per cent but less than sixty per cent below minimum safe level, the contribution rates of all employers shall be increased one-eighth of one per cent plus a per cent increase calculated and rounded pursuant to division (B)(6)(g) of this section.

(f) If the fund is sixty per cent or more below minimum safe level, the contribution rates of all employers shall be increased two-tenths of one per

cent plus a per cent increase calculated and rounded pursuant to division (B)(6)(g) of this section.

(g) The additional per cent increase in contribution rates required by divisions (B)(6)(c), (d), (e), and (f) of this section that is payable by each individual employer shall be calculated in the following manner. The flat rate increase required by a particular division shall be increased by the amount required under division (B)(7) of this section, if applicable, and that sum shall be multiplied by three and the product divided by the average experienced-rated contribution rate for all employers as determined by the director for the most recent calendar year. The resulting quotient shall be multiplied by an individual employer's contribution rate determined pursuant to division (A)(3) of this section. The resulting product shall be rounded to the nearest tenth of one per cent, added to the flat rate increase required by division (B)(6)(c), (d), (e), or (f) of this section, as appropriate, and the total shall be rounded to the nearest tenth of one per cent. As used in division (B)(6)(g) of this section, the "average experienced-rated contribution rate" means the most recent annual average contribution rate reported by the director contained in report RS 203.2 less the mutualized and minimum safe level contribution rates included in such rate.

(h) If any of the increased contribution rates of division (B)(6)(c), (d), (e), or (f) of this section are imposed, the rate shall remain in effect for the calendar year in which it is imposed and for each calendar year thereafter until the director determines as of the computation date for calendar year 1991 and as of the computation date for any calendar year thereafter pursuant to this section, that the level of the unemployment compensation fund equals or exceeds the minimum safe level as defined in division (B)(4)(b) of this section. Nothing in division (B)(6)(h) of this section shall be construed as restricting the imposition of the increased contribution rates provided in divisions (B)(6)(c), (d), (e), and (f) of this section if the fund falls below the percentage of the minimum safe level as specified in those divisions.

(7)(a) If, as of the computation date, an outstanding balance for advances made to the state under section 1201 of the "Social Security Act," 42 U.S.C. 1321, exists, the contribution rates of all contributory employers subject to an experience rate under division (A)(2) of this section shall be increased, as determined by the director, in an amount up to five-tenths of one per cent for the purpose of eliminating the principal on any outstanding balance of the advances.

(b) If the increase in contribution rates under division (B)(7)(a) of this section is imposed, the increase shall remain in effect for each calendar year

thereafter until the earlier of the following:

(i) The principal on any outstanding balance of the advances has been eliminated.

(ii) The director determines that the total credits allowable against the tax imposed by section 3301 of the "Federal Unemployment Tax Act," 26 U.S.C. 3301, for employers of the state will be reduced pursuant to section 3302(c)(2) of the "Federal Unemployment Tax Act," 26 U.S.C. 3302(c)(2) for that calendar year.

(8) The additional contributions required by division (B)(5) of this section shall be credited to the mutualized account. The additional contributions required by division divisions (B)(6) and (7) of this section shall be credited fifty per cent to individual employer accounts and fifty per cent to the mutualized account.

(C) If an employer makes a payment of contributions which is less than the full amount required by this section and sections 4141.23, 4141.24, 4141.241, 4141.242, 4141.25, 4141.26, and 4141.27 of the Revised Code, such partial payment shall be applied first against the mutualized contributions required under this chapter. Any remaining partial payment shall be credited to the employer's individual account.

(D) Whenever there are any increases in contributions resulting from an increase in wages subject to contributions as defined in division (G) of section 4141.01 of the Revised Code, or from an increase in the mutualized rate of contributions provided in division (B) of this section, or from a revision of the contribution rate schedule provided in division (A) of this section, except for that portion of the increase attributable to a change in the positive or negative balance in an employer's account, which increases become effective after a contract for the construction of real property, as defined in section 5701.02 of the Revised Code, has been entered into, the contractee upon written notice by a prime contractor shall reimburse the contractor for all increased contributions paid by the prime contractor or by subcontractors upon wages for services performed under the contract. Upon reimbursement by the contractee to the prime contractor, the prime contractor shall reimburse each subcontractor for the increased contributions.

(E) Effective only for the contribution period beginning on January 1, 1996, and ending on December 31, 1996, mutualized contributions collected or received by the director pursuant to division (B)(5) of this section and amounts credited to the mutualized account pursuant to division (B)(7)(8) of this section shall be deposited into or credited to the unemployment compensation benefit reserve fund that is created under division (F) of this

section, except that amounts collected, received, or credited in excess of two hundred million dollars shall be deposited into or credited to the unemployment trust fund established pursuant to section 4141.09 of the Revised Code.

(F) The state unemployment compensation benefit reserve fund is hereby created as a trust fund in the custody of the treasurer of state and shall not be part of the state treasury. The fund shall consist of all moneys collected or received as mutualized contributions pursuant to division (B)(5) of this section and amounts credited to the mutualized account pursuant to division (B)(7)(8) of this section as provided by division (E) of this section. All moneys in the fund shall be used solely to pay unemployment compensation benefits in the event that funds are no longer available for that purpose from the unemployment trust fund established pursuant to section 4141.09 of the Revised Code.

(G) The balance in the unemployment compensation benefit reserve fund remaining at the end of the contribution period beginning January 1, 2000, and any mutualized contribution amounts for the contribution period beginning on January 1, 1996, that may be received after December 31, 2000, shall be deposited into the unemployment trust fund established pursuant to section 4141.09 of the Revised Code. Income earned on moneys in the state unemployment compensation benefit reserve fund shall be available for use by the director only for the purposes described in division (I) of this section, and shall not be used for any other purpose.

(H) The unemployment compensation benefit reserve fund balance shall be added to the unemployment trust fund balance in determining the minimum safe level tax to be imposed pursuant to division (B) of this section and shall be included in the mutualized account balance for the purpose of determining the mutualized contribution rate pursuant to division (B)(5) of this section.

(I) All income earned on moneys in the unemployment compensation benefit reserve fund from the investment of the fund by the treasurer of state shall accrue to the department of job and family services automation administration fund, which is hereby established in the state treasury. Moneys within the automation administration fund shall be used to meet the costs related to automation of the department and the administrative costs related to collecting and accounting for unemployment compensation benefit reserve fund revenue. Any funds remaining in the automation administration fund upon completion of the department's automation projects that are funded by that fund shall be deposited into the unemployment trust fund established pursuant to section 4141.09 of the

Revised Code.

(J) The director shall prepare and submit monthly reports to the unemployment compensation advisory commission with respect to the status of efforts to collect and account for unemployment compensation benefit reserve fund revenue and the costs related to collecting and accounting for that revenue. The director shall obtain approval from the unemployment compensation advisory commission for expenditure of funds from the department of job and family services automation administration fund. Funds may be approved for expenditure for purposes set forth in division (I) of this section only to the extent that federal or other funds are not available.

Sec. 4141.251. (A) Beginning October 1, 2016, if the director of job and family services has paid interest charged under section 1202(b) of the "Social Security Act," 42 U.S.C. 1322(b), for an advance made to the state under section 1201 of the "Social Security Act," 42 U.S.C. 1321, from the unemployment compensation interest contingency fund created in this section, the director shall require each contributory employer to pay a surcharge in accordance with this section.

(B) If division (A) of this section applies, the director shall determine the amount of a surcharge to assess against each contributory employer that generates an amount not greater in the aggregate than the amount sufficient to repay the fund for the amount of that interest paid. The director shall determine the amount of the surcharge on a flat rate basis.

(C) The director shall collect any surcharge due under this section at the same time and in the same manner as contributions due under section 4141.25 of the Revised Code. The director shall provide notice to each employer subject to a surcharge under this section, either upon the quarterly contribution report due from each employer under section 4141.20 of the Revised Code or by other appropriate notice, a separate listing of the amount of any surcharge due under this section. Surcharge payments made pursuant to this section shall not be used to satisfy an employer's contribution obligations under section 4141.25 of the Revised Code.

(D) If an employer makes a payment that is insufficient to pay the amount of contributions due under this chapter and the amount of a surcharge due under this section, the partial payment shall be applied first against the surcharge due under this section. The director shall apply any remaining amounts from the partial payment in the following order:

- (1) Against any mutualized contributions due under this chapter;
- (2) To the credit of the employer's individual account;
- (3) Against any interest, forfeiture, and fines due under this chapter.
- (E) Any surcharge due from an employer under this section, if not paid

when due, shall be treated the same as delinquent contributions under section 4141.23 of the Revised Code. Any forfeiture or interest payments associated with the collection of the surcharge shall be deposited consistent with forfeiture and interest associated with contributions, pursuant to section 4141.11 of the Revised Code.

(F) There is hereby created in the state treasury the unemployment compensation interest contingency fund. The fund shall be used to pay interest charged under section 1202(b) of the "Social Security Act," 42 U.S.C. 1322(b) on advances made to the state under section 1201 of the "Social Security Act," 42 U.S.C. 1321. Any interest earned on the money in the fund shall be retained in the fund. The director shall deposit amounts received pursuant to the surcharge assessed under this section in the fund.

Sec. 4741.11. Whenever an applicant for a license to practice veterinary medicine has graduated from a veterinary college approved by the state veterinary medical licensing board or accredited by the American veterinary medical association or has been issued a certificate on or after May 1, 1987, by the education commission for foreign veterinary graduates of the American veterinary medical association or by the program for the assessment of veterinary education equivalence of the American association of veterinary state boards, has passed the nationally recognized examination approved by the state veterinary medical licensing board in accordance with rules adopted by the board, and is not in violation of this chapter, the board shall issue a certificate of license to that effect, signed by the members and bearing the seal of the board. The certificate shall show that the successful applicant has qualified under the laws of this state and the requirements of the board and that the applicant is duly licensed and qualified to practice veterinary medicine.

Sec. 5145.162. (A) There is hereby created the office of enterprise development advisory board to advise and assist the department of rehabilitation and correction with the creation of training programs and jobs for inmates and releasees through partnerships with private sector businesses. The board shall consist of at least five appointed members and ~~the executive director of the office of staff representative assigned by the~~ the correctional institution inspection committee, who shall serve as an ex officio member. Each member shall have experience in labor relations, marketing, business management, or business. The members and chairperson shall be appointed by the director of the department of rehabilitation and correction.

(B) Each member of the advisory board shall receive no compensation but may be reimbursed for expenses actually and necessarily incurred in the

performance of official duties of the board. Members of the board who are state employees shall be reimbursed for expenses pursuant to travel rules promulgated by the office of budget and management.

(C) The advisory board shall adopt procedures for the conduct of the board's meetings. The board shall meet at least once every quarter, and otherwise shall meet at the call of the chairperson or the director of the department of rehabilitation and correction. Sixty per cent of the members shall constitute a quorum. No transaction of the board's business shall be taken without the concurrence of a quorum of the members. The board may have committees with persons who are not members of the board but whose experience and expertise is relevant and useful to the work of the committee.

(D) The advisory board shall have the following duties:

(1) Solicit business proposals offering job training, apprenticeship, education programs, and employment opportunities for inmates and releasees;

(2) Provide information and input to the office of enterprise development to support the job training and employment program of inmates and releasees and any additional, related duties as requested by the director of the department of rehabilitation and correction;

(3) Recommend to the office of enterprise development any legislation, administrative rule, or department policy change that the board believes is necessary to implement the department's program;

(4) Promote public awareness of the office of enterprise development and the office's employment program;

(5) Familiarize itself and the public with avenues to access the office of enterprise development on employment program concerns;

(6) Advocate for the needs and concerns of the office of enterprise development in local communities, counties, and the state;

(7) Play an active role in the office of enterprise development's efforts to reduce recidivism in the state by doing all of the following:

(a) Providing input and making recommendations for the office's consideration in monitoring employment program compliance and effectiveness;

(b) Making suggestions on the appropriate priorities for the office's grant award criteria;

(c) Being a liaison between the office and constituents of the board's members;

(d) Working to develop constituent groups interested in employment program issues;

(8) Aid in the employment program development process by playing a

leadership role in professional associations by discussing employment program issues.

(E) The department of rehabilitation and correction shall initially screen each proposal obtained under division (D)(1) of this section to ensure that the proposal is a viable venture to pursue. If the department determines that a proposal is a viable venture to pursue, the department shall submit the proposal to the board for objective review against established guidelines. The board shall determine whether to recommend the implementation of the program to the department.

Sec. 5302.01. The forms set forth in sections 5302.05, 5302.07, 5302.09, 5302.11, 5302.12, 5302.14, and 5302.17, and 5302.31 of the Revised Code may be used and shall be sufficient for their respective purposes. They shall be known as "Statutory Forms" and may be referred to as such. They may be altered as circumstances require, and the authorization of those forms shall not prevent the use of other forms. Wherever the phrases defined in sections 5302.06, 5302.08, 5302.10, and 5302.13 of the Revised Code are to be incorporated in instruments by reference, the method of incorporation as indicated in the statutory forms shall be sufficient, but shall not preclude other methods.

Sec. 5302.31. A deed in substance following the form set forth in this section, when duly executed in accordance with Chapter 5301. of the Revised Code, has the force and effect of a deed in fee simple to the grantee, the grantee's heirs, assigns, and successors, to the grantee's and the grantee's heirs', assigns', and successors' own use, with covenants on the part of the grantor with the grantee, the grantee's heirs, assigns, and successors, that, at the time of the delivery of that deed, the grantor was duly appointed, qualified, and acting in the fiduciary capacity described in that deed, and was duly authorized to make the sale and conveyance of the premises; and that in all of the grantor's proceedings in the sale of the premises the grantor has complied with the requirements of the statutes in such case provided.

"Private Selling Officer's Deed

Ohio Revised Code § 2329.152

Case No.

I,, a private selling officer as defined in section 2329.01 of the Revised Code, pursuant to the Order of Sale entered on, the Confirmation of Sale entered on, and in consideration of the sum of \$....., the receipt whereof is hereby acknowledged, do hereby grant, sell, and convey unto, tax mailing address, all the rights, title, and interest of the parties in Court of Common Pleas, County, Ohio, Case No.

vs., and all pleadings therein incorporated herein by reference in and to the following Lands and Tenements situated in the County of, and State of Ohio, known and described as follows, to-wit:

(description of land or interest therein)

This deed does not reflect any restrictions, conditions, or easements of record.

Prior Owner:

Prior Instrument Reference:

Executed this day of

(signature of private selling officer)

Auctioneer License #

Real Estate Broker License #

(Execution in accordance with Chapter 5301. of the Revised Code)"

Sec. 5537.02. (A) There is hereby created a commission to be known on and after July 1, 2013, as the "Ohio turnpike and infrastructure commission." The commission is a body both corporate and politic, constituting an instrumentality of the state, and the exercise by it of the powers conferred by this chapter in the construction, operation, and maintenance of the Ohio turnpike system, and also in entering into agreements with the department of transportation to pay the cost or a portion of the costs of infrastructure projects, are and shall be held to be essential governmental functions of the state, but the commission shall not be immune from liability by reason thereof. Chapter 2744. of the Revised Code applies to the commission and the commission is a political subdivision of the state for purposes of that chapter. The commission is subject to all provisions of law generally applicable to state agencies which do not conflict with this chapter.

(B)(1) The commission shall consist of ten members as follows:

(a) Six members appointed by the governor with the advice and consent of the senate, no more than three of whom shall be members of the same political party;

(b) The director of transportation, or the director's designee, who shall be a voting member, and the director of budget and management, both of whom or the director's designee. The directors or their designees, as applicable, shall serve as ex officio members, without compensation;

(c) One member of the senate, appointed by the president of the senate, who shall represent either a district in which is located or through which passes a portion of a turnpike project that is part of the Ohio turnpike system or a district located in the vicinity of a turnpike project that is part of the Ohio turnpike system;

(d) One member of the house of representatives, appointed by the speaker of the house of representatives, who shall represent either a district in which is located or through which passes a portion of a turnpike project that is part of the Ohio turnpike system or a district located in the vicinity of a turnpike project that is part of the Ohio turnpike system.

(2) The members appointed by the governor shall be residents of the state, shall have been qualified electors therein for a period of at least five years next preceding their appointment. In making the appointments, the governor may appoint persons who reside in different geographic areas of the state, taking into consideration the various turnpike and infrastructure projects in the state. Members appointed to the commission prior to July 1, 2013, shall serve terms of eight years commencing on the first day of July and ending on the thirtieth day of June. Thereafter, members appointed by the governor shall serve terms of five years commencing on the first day of July and ending on the thirtieth day of June. Those members appointed by the president of the senate or the speaker of the house of representatives shall serve a term of the remainder of the general assembly during which the senator or representative is appointed. Each appointed member shall hold office from the date of appointment until the end of the term for which the member was appointed. If a commission member dies or resigns, or if a senator or representative who is a member of the commission ceases to be a senator or representative, or if an ex officio member ceases to hold the applicable office, the vacancy shall be filled in the same manner as provided in division (B)(1) of this section. Any member who fills a vacancy occurring prior to the end of the term for which the member's predecessor was appointed shall, if appointed by the governor, hold office for the remainder of such term or, if appointed by the president of the senate or the speaker of the house of representatives, shall hold office for the remainder of the term or for a shorter period of time as determined by the president or the speaker. Any member appointed by the governor shall continue in office subsequent to the expiration date of the member's term until the member's successor takes office, or until a period of sixty days has elapsed, whichever occurs first. A member of the commission is eligible for reappointment. Each member of the commission appointed by the governor, before entering upon the member's duties, shall take an oath as provided by Section 7 of Article XV, Ohio Constitution. The governor, the president of the senate, or the speaker of the house of representatives, may at any time remove their respective appointees to the commission for misfeasance, nonfeasance, or malfeasance in office.

(3)(a) A member of the commission who is appointed by the president

of the senate or the speaker of the house of representatives shall not participate in any vote of the commission. Serving as an appointed member of the commission under divisions (B)(1)(c), (1)(d), or (2) of this section does not constitute grounds for resignation from the senate or the house of representatives under section 101.26 of the Revised Code.

(b) The director of budget and management shall not participate in any vote of the commission.

(C) The voting members of the commission shall elect one of the voting members as chairperson and another as vice-chairperson, and shall appoint a secretary-treasurer who need not be a member of the commission. Four of the voting members of the commission constitute a quorum, and the affirmative vote of four voting members is necessary for any action taken by the commission. No vacancy in the membership of the commission impairs the rights of a quorum to exercise all the rights and perform all the duties of the commission.

(D) Each member of the commission appointed by the governor shall give a surety bond to the commission in the penal sum of twenty-five thousand dollars and the secretary-treasurer shall give such a bond in at least the penal sum of fifty thousand dollars. The commission may require any of its officers or employees to file surety bonds including a blanket bond as provided in section 3.06 of the Revised Code. Each such bond shall be in favor of the commission and shall be conditioned upon the faithful performance of the duties of the office, executed by a surety company authorized to transact business in this state, approved by the governor, and filed in the office of the secretary of state. The costs of the surety bonds shall be paid or reimbursed by the commission from revenues. Each member of the commission appointed by the governor shall receive an annual salary of five thousand dollars, payable in monthly installments. Each member shall be reimbursed for the member's actual expenses necessarily incurred in the performance of the member's duties. All costs and expenses incurred by the commission in carrying out this chapter shall be payable solely from revenues and state taxes, and no liability or obligation shall be incurred by the commission beyond the extent to which revenues have been provided for pursuant to this chapter.

Sec. 5721.371. (A) Private attorney's fees payable with respect to an action under sections 5721.30 to 5721.46 of the Revised Code are subject to the following conditions:

(A)(1) The fees must be reasonable.

(B)(2) Fees exceeding two thousand five hundred dollars shall be paid only if authorized by a court order.

~~(C)(B)(1) Fees less than or equal to two thousand five hundred dollars shall be presumed to be reasonable.~~

(2) If the private attorney's fees payable are fixed and not determined on an hourly basis, the court shall not consider or require evidence of hours expended or hourly rates.

(3) The terms of a sale negotiated under section 5721.33 of the Revised Code may include the amount to be paid in private attorney's fees, subject to division ~~(B)(A)(2)~~ of this section.

Sec. 5721.372. (A) A private selling officer's fees payable with respect to an action under sections 5721.30 to 5721.46 of the Revised Code are subject to both of the following conditions:

(1) The fees must be reasonable.

(2) Fees exceeding five per cent of the sale price of the property, if such amount is greater than seven hundred fifty dollars, shall be paid only if authorized by a court order.

(B)(1) Fees less than or equal to seven hundred fifty dollars shall be presumed to be reasonable.

(2) The terms of a sale negotiated under section 5721.33 of the Revised Code may include the amount to be paid in private selling officer's fees, subject to division (A) of this section.

(C) As used in this section, "private selling officer" has the same meaning as in section 2329.01 of the Revised Code.

Sec. 5721.373. (A) A title agent's or title insurance company's fees payable with respect to an action under sections 5721.30 to 5721.46 of the Revised Code are subject to the following conditions:

(1) The fees must be reasonable.

(2) Fees exceeding five hundred dollars shall be paid only if authorized by a court order.

(B)(1) Fees less than or equal to five hundred dollars shall be presumed to be reasonable.

(2) The terms of a sale negotiated under section 5721.33 of the Revised Code may include the amount to be paid in title agent's or title company's fees, subject to division (A) of this section.

Sec. 5721.39. (A) In its judgment of foreclosure rendered in actions filed pursuant to section 5721.37 of the Revised Code, the court or board of revision shall enter a finding that includes all of the following with respect to the certificate parcel:

(1) The amount of the sum of the certificate redemption prices for all the tax certificates sold against the parcel;

(2) Interest on the certificate purchase prices of all certificates at the rate

of eighteen per cent per year for the period beginning on the day on which the payment was submitted by the certificate holder under division (B) of section 5721.37 of the Revised Code;

(3) The amount paid under division (B)(2) of section 5721.37 of the Revised Code, plus interest at the rate of eighteen per cent per year for the period beginning on the day the certificate holder filed a request for foreclosure or a notice of intent to foreclose under division (A) of that section;

(4) Any delinquent taxes on the parcel that are not covered by a payment under division (B)(2) of section 5721.37 of the Revised Code;

(5) Fees and costs incurred in the foreclosure proceeding instituted against the parcel, including, without limitation, the fees and costs of the prosecuting attorney represented by the fee paid under division (B)(3) of section 5721.37 of the Revised Code, plus interest as provided in division (D)(2)(d) of this section, or the fees and costs of the private attorney representing the certificate holder, and charges paid or incurred in procuring title searches and abstracting services relative to the subject premises.

(B) The court or board of revision may order the certificate parcel to be sold or otherwise transferred according to law, without appraisal and as set forth in the prayer of the complaint, for not less than the amount of its finding, or, in the event that the true value of the certificate parcel as determined by the county auditor is less than the certificate redemption price, the court or board of revision may, as prayed for in the complaint, issue a decree transferring fee simple title free and clear of all subordinate liens to the certificate holder or as otherwise provided in sections 323.65 to 323.79 of the Revised Code. A decree of the court or board of revision transferring fee simple title to the certificate holder is forever a bar to all rights of redemption with respect to the certificate parcel.

(C)(1) The certificate holder may file a motion with the court for an order authorizing a specified private selling officer, as defined in section 2329.01 of the Revised Code, to sell the parcel at a public auction. If the court authorizes a private selling officer to sell the parcel, then upon the filing of a praecipe for order of sale with the clerk of the court, the clerk of the court shall immediately issue an order of sale to the private selling officer authorized by the court.

(2) The officer to whom the order of sale is directed may conduct the public auction of the parcel at a physical location in the county in which the parcel is located or online. If the public auction occurs online, the auction shall be open for bidding for seven days. If the parcel is not sold during this initial seven-day period, a second online auction shall be held not earlier

than three days or later than thirty days after the end of the first auction. The second online auction shall be open for bidding for seven days.

(3) A private selling officer who conducts an auction of the parcel under this section may do any of the following:

(a) Market the parcels for sale and hire a title insurance agent licensed under Chapter 3953. of the Revised Code or title insurance company authorized to do business under that chapter to assist the private selling officer in performing administrative services;

(b) Execute to the purchaser, or to the purchaser's legal representatives, a deed of conveyance of the parcel sold in conformity with the form set forth in section 5302.31 of the Revised Code;

(c) Record on behalf of the purchaser the deed conveying title to the parcel sold, notwithstanding that the deed may not actually have been delivered to the purchaser prior to its recording.

(4) By placing a bid at a sale conducted pursuant to this section, a purchaser appoints the private selling officer who conducts the sale as agent of the purchaser for the sole purpose of accepting delivery of the deed.

(5) The private selling officer who conducts the sale shall hire a title insurance agent licensed under Chapter 3953. of the Revised Code or title insurance company authorized to do business under that chapter to perform title, escrow, and closing services related to the sale of the parcel.

(6) Except as otherwise provided in sections 323.65 to 323.79 of the Revised Code, and the alternative redemption period thereunder, each certificate parcel shall be advertised and sold by the officer to whom the order of sale is directed in the manner provided by law for the sale of real property on execution. The advertisement for sale of certificate parcels shall be published once a week for three consecutive weeks and shall include the date on which a second sale will be conducted if no bid is accepted at the first sale. Any number of parcels may be included in one advertisement.

Except as otherwise provided in sections 323.65 to 323.79 of the Revised Code, whenever the officer charged to conduct the sale offers a certificate parcel for sale at a physical location and not online and no bids are made equal to at least the amount of the finding of the court or board of revision, the officer shall adjourn the sale of the parcel to the second date that was specified in the advertisement of sale. The second sale shall be held at the same place and commence at the same time as set forth in the advertisement of sale. The officer shall offer any parcel not sold at the first sale. Upon the conclusion of any sale, or if any parcel remains unsold after being offered at two sales, the officer conducting the sale shall report the results to the court or board of revision.

(D) Upon the confirmation of a sale, the proceeds of the sale shall be applied as follows:

(1) The fees and costs incurred in the proceeding filed against the parcel pursuant to section 5721.37 of the Revised Code shall be paid first, including attorney's fees of the certificate holder's attorney payable under division (F) of that section, private selling officer's fees and marketing costs, title agent's or title company's fees, or the county prosecutor's costs covered by the fee paid by the certificate holder under division (B)(3) of that section.

(2) Following the payment required by division (D)(1) of this section, the certificate holder that filed the notice of intent to foreclose or request for foreclosure with the county treasurer shall be paid the sum of the following amounts:

(a) The sum of the amount found due for the certificate redemption prices of all the tax certificates that are sold against the parcel;

(b) Any premium paid by the certificate holder at the time of purchase;

(c) Interest on the amounts paid by the certificate holder under division (B)(1) of section 5721.37 of the Revised Code at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder to the county treasurer and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder;

(d) Interest on the amounts paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code at the rate of eighteen per cent per year beginning on the day on which the payment was submitted by the certificate holder under divisions (B)(2) and (3) of that section and ending on the day immediately preceding the day on which the proceeds of the foreclosure sale are paid to the certificate holder pursuant to this section, except that such interest shall not accrue for more than three years if the certificate was sold under section 5721.32 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.32 of the Revised Code, or more than six years if the certificate was sold under section 5721.33 of the Revised Code, or under section 5721.42 of the Revised Code by the holder of a certificate issued under section 5721.33 of the Revised Code, after the day the amounts were paid by the certificate holder under divisions (B)(2) and (3) of section 5721.37 of the Revised Code;

(e) The amounts paid by the certificate holder under divisions (B)(1), (2), and (3) of section 5721.37 of the Revised Code.

(3) Following the payment required by division (D)(2) of this section, any amount due for taxes, installments of assessments, charges, penalties,

and interest not covered by the tax certificate holder's payment under division (B)(2) of section 5721.37 of the Revised Code shall be paid, including all taxes, installments of assessments, charges, penalties, and interest payable subsequent to the entry of the finding and prior to the transfer of the deed of the parcel to the purchaser following confirmation of sale. If the proceeds available for distribution pursuant to this division are insufficient to pay the entire amount of those taxes, installments of assessments, charges, penalties, and interest, the proceeds shall be paid to each claimant in proportion to the amount of those taxes, installments of assessments, charges, penalties, and interest that each is due, and those taxes, installments of assessments, charges, penalties, and interest are deemed satisfied and shall be removed from the tax list and duplicate.

(4) Any residue of money from proceeds of the sale shall be disposed of as prescribed by section 5721.20 of the Revised Code.

(E) Unless the parcel previously was redeemed pursuant to section 5721.25 or 5721.38 of the Revised Code, upon the filing of the entry of confirmation of sale, or an order to transfer the parcel under sections 323.65 to 323.79 of the Revised Code, the title to the parcel is incontestable in the purchaser and is free and clear of all liens and encumbrances, except a federal tax lien, notice of which lien is properly filed in accordance with section 317.09 of the Revised Code prior to the date that a foreclosure proceeding is instituted pursuant to section 5721.37 of the Revised Code, and which lien was foreclosed in accordance with 28 U.S.C.A. 2410(c), and except for the easements and covenants of record running with the land or lots that were created prior to the time the taxes or installments of assessments, for the nonpayment of which a tax certificate was issued and the parcel sold at foreclosure, became due and payable.

The title shall not be invalid because of any irregularity, informality, or omission of any proceedings under this chapter or in any processes of taxation, if such irregularity, informality, or omission does not abrogate the provision for notice to holders of title, lien, or mortgage to, or other interests in, such foreclosed parcels, as prescribed in this chapter.

Sec. 5739.01. As used in this chapter:

(A) "Person" includes individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations, the state and its political subdivisions, and combinations of individuals of any form.

(B) "Sale" and "selling" include all of the following transactions for a consideration in any manner, whether absolutely or conditionally, whether for a price or rental, in money or by exchange, and by any means

whatsoever:

(1) All transactions by which title or possession, or both, of tangible personal property, is or is to be transferred, or a license to use or consume tangible personal property is or is to be granted;

(2) All transactions by which lodging by a hotel is or is to be furnished to transient guests;

(3) All transactions by which:

(a) An item of tangible personal property is or is to be repaired, except property, the purchase of which would not be subject to the tax imposed by section 5739.02 of the Revised Code;

(b) An item of tangible personal property is or is to be installed, except property, the purchase of which would not be subject to the tax imposed by section 5739.02 of the Revised Code or property that is or is to be incorporated into and will become a part of a production, transmission, transportation, or distribution system for the delivery of a public utility service;

(c) The service of washing, cleaning, waxing, polishing, or painting a motor vehicle is or is to be furnished;

(d) Until August 1, 2003, industrial laundry cleaning services are or are to be provided and, on and after August 1, 2003, laundry and dry cleaning services are or are to be provided;

(e) Automatic data processing, computer services, or electronic information services are or are to be provided for use in business when the true object of the transaction is the receipt by the consumer of automatic data processing, computer services, or electronic information services rather than the receipt of personal or professional services to which automatic data processing, computer services, or electronic information services are incidental or supplemental. Notwithstanding any other provision of this chapter, such transactions that occur between members of an affiliated group are not sales. An "affiliated group" means two or more persons related in such a way that one person owns or controls the business operation of another member of the group. In the case of corporations with stock, one corporation owns or controls another if it owns more than fifty per cent of the other corporation's common stock with voting rights.

(f) Telecommunications service, including prepaid calling service, prepaid wireless calling service, or ancillary service, is or is to be provided, but not including coin-operated telephone service;

(g) Landscaping and lawn care service is or is to be provided;

(h) Private investigation and security service is or is to be provided;

(i) Information services or tangible personal property is provided or

ordered by means of a nine hundred telephone call;

- (j) Building maintenance and janitorial service is or is to be provided;
- (k) Employment service is or is to be provided;
- (l) Employment placement service is or is to be provided;
- (m) Exterminating service is or is to be provided;
- (n) Physical fitness facility service is or is to be provided;
- (o) Recreation and sports club service is or is to be provided;
- (p) On and after August 1, 2003, satellite broadcasting service is or is to be provided;

(q) On and after August 1, 2003, personal care service is or is to be provided to an individual. As used in this division, "personal care service" includes skin care, the application of cosmetics, manicuring, pedicuring, hair removal, tattooing, body piercing, tanning, massage, and other similar services. "Personal care service" does not include a service provided by or on the order of a licensed physician or licensed chiropractor, or the cutting, coloring, or styling of an individual's hair.

(r) On and after August 1, 2003, the transportation of persons by motor vehicle or aircraft is or is to be provided, when the transportation is entirely within this state, except for transportation provided by an ambulance service, by a transit bus, as defined in section 5735.01 of the Revised Code, and transportation provided by a citizen of the United States holding a certificate of public convenience and necessity issued under 49 U.S.C. 41102;

(s) On and after August 1, 2003, motor vehicle towing service is or is to be provided. As used in this division, "motor vehicle towing service" means the towing or conveyance of a wrecked, disabled, or illegally parked motor vehicle.

(t) On and after August 1, 2003, snow removal service is or is to be provided. As used in this division, "snow removal service" means the removal of snow by any mechanized means, but does not include the providing of such service by a person that has less than five thousand dollars in sales of such service during the calendar year.

(u) Electronic publishing service is or is to be provided to a consumer for use in business, except that such transactions occurring between members of an affiliated group, as defined in division (B)(3)(e) of this section, are not sales.

(4) All transactions by which printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter are or are to be furnished or transferred;

(5) The production or fabrication of tangible personal property for a consideration for consumers who furnish either directly or indirectly the materials used in the production of fabrication work; and include the furnishing, preparing, or serving for a consideration of any tangible personal property consumed on the premises of the person furnishing, preparing, or serving such tangible personal property. Except as provided in section 5739.03 of the Revised Code, a construction contract pursuant to which tangible personal property is or is to be incorporated into a structure or improvement on and becoming a part of real property is not a sale of such tangible personal property. The construction contractor is the consumer of such tangible personal property, provided that the sale and installation of carpeting, the sale and installation of agricultural land tile, the sale and erection or installation of portable grain bins, or the provision of landscaping and lawn care service and the transfer of property as part of such service is never a construction contract.

As used in division (B)(5) of this section:

(a) "Agricultural land tile" means fired clay or concrete tile, or flexible or rigid perforated plastic pipe or tubing, incorporated or to be incorporated into a subsurface drainage system appurtenant to land used or to be used primarily in production by farming, agriculture, horticulture, or floriculture. The term does not include such materials when they are or are to be incorporated into a drainage system appurtenant to a building or structure even if the building or structure is used or to be used in such production.

(b) "Portable grain bin" means a structure that is used or to be used by a person engaged in farming or agriculture to shelter the person's grain and that is designed to be disassembled without significant damage to its component parts.

(6) All transactions in which all of the shares of stock of a closely held corporation are transferred, or an ownership interest in a pass-through entity, as defined in section 5733.04 of the Revised Code, is transferred, if the corporation or pass-through entity is not engaging in business and its entire assets consist of boats, planes, motor vehicles, or other tangible personal property operated primarily for the use and enjoyment of the shareholders or owners;

(7) All transactions in which a warranty, maintenance or service contract, or similar agreement by which the vendor of the warranty, contract, or agreement agrees to repair or maintain the tangible personal property of the consumer is or is to be provided;

(8) The transfer of copyrighted motion picture films used solely for advertising purposes, except that the transfer of such films for exhibition

purposes is not a sale;

(9) On and after August 1, 2003, all transactions by which tangible personal property is or is to be stored, except such property that the consumer of the storage holds for sale in the regular course of business;

(10) All transactions in which "guaranteed auto protection" is provided whereby a person promises to pay to the consumer the difference between the amount the consumer receives from motor vehicle insurance and the amount the consumer owes to a person holding title to or a lien on the consumer's motor vehicle in the event the consumer's motor vehicle suffers a total loss under the terms of the motor vehicle insurance policy or is stolen and not recovered, if the protection and its price are included in the purchase or lease agreement;

(11)(a) Except as provided in division (B)(11)(b) of this section, on and after October 1, 2009, all transactions by which health care services are paid for, reimbursed, provided, delivered, arranged for, or otherwise made available by a medicaid health insuring corporation pursuant to the corporation's contract with the state.

(b) If the centers for medicare and medicaid services of the United States department of health and human services determines that the taxation of transactions described in division (B)(11)(a) of this section constitutes an impermissible health care-related tax under the "Social Security Act," section 1903(w), 42 U.S.C. 1396b(w), and regulations adopted thereunder, the medicaid director shall notify the tax commissioner of that determination. Beginning with the first day of the month following that notification, the transactions described in division (B)(11)(a) of this section are not sales for the purposes of this chapter or Chapter 5741. of the Revised Code. The tax commissioner shall order that the collection of taxes under sections 5739.02, 5739.021, 5739.023, 5739.026, 5741.02, 5741.021, 5741.022, and 5741.023 of the Revised Code shall cease for transactions occurring on or after that date.

(12) All transactions by which a specified digital product is provided for permanent use or less than permanent use, regardless of whether continued payment is required.

Except as provided in this section, "sale" and "selling" do not include transfers of interest in leased property where the original lessee and the terms of the original lease agreement remain unchanged, or professional, insurance, or personal service transactions that involve the transfer of tangible personal property as an inconsequential element, for which no separate charges are made.

(C) "Vendor" means the person providing the service or by whom the

transfer effected or license given by a sale is or is to be made or given and, for sales described in division (B)(3)(i) of this section, the telecommunications service vendor that provides the nine hundred telephone service; if two or more persons are engaged in business at the same place of business under a single trade name in which all collections on account of sales by each are made, such persons shall constitute a single vendor.

Physicians, dentists, hospitals, and veterinarians who are engaged in selling tangible personal property as received from others, such as eyeglasses, mouthwashes, dentifrices, or similar articles, are vendors. Veterinarians who are engaged in transferring to others for a consideration drugs, the dispensing of which does not require an order of a licensed veterinarian or physician under federal law, are vendors.

(D)(1) "Consumer" means the person for whom the service is provided, to whom the transfer effected or license given by a sale is or is to be made or given, to whom the service described in division (B)(3)(f) or (i) of this section is charged, or to whom the admission is granted.

(2) Physicians, dentists, hospitals, and blood banks operated by nonprofit institutions and persons licensed to practice veterinary medicine, surgery, and dentistry are consumers of all tangible personal property and services purchased by them in connection with the practice of medicine, dentistry, the rendition of hospital or blood bank service, or the practice of veterinary medicine, surgery, and dentistry. In addition to being consumers of drugs administered by them or by their assistants according to their direction, veterinarians also are consumers of drugs that under federal law may be dispensed only by or upon the order of a licensed veterinarian or physician, when transferred by them to others for a consideration to provide treatment to animals as directed by the veterinarian.

(3) A person who performs a facility management, or similar service contract for a contractee is a consumer of all tangible personal property and services purchased for use in connection with the performance of such contract, regardless of whether title to any such property vests in the contractee. The purchase of such property and services is not subject to the exception for resale under division (E)(1) of this section.

(4)(a) In the case of a person who purchases printed matter for the purpose of distributing it or having it distributed to the public or to a designated segment of the public, free of charge, that person is the consumer of that printed matter, and the purchase of that printed matter for that purpose is a sale.

(b) In the case of a person who produces, rather than purchases, printed matter for the purpose of distributing it or having it distributed to the public

or to a designated segment of the public, free of charge, that person is the consumer of all tangible personal property and services purchased for use or consumption in the production of that printed matter. That person is not entitled to claim exemption under division (B)(42)(f) of section 5739.02 of the Revised Code for any material incorporated into the printed matter or any equipment, supplies, or services primarily used to produce the printed matter.

(c) The distribution of printed matter to the public or to a designated segment of the public, free of charge, is not a sale to the members of the public to whom the printed matter is distributed or to any persons who purchase space in the printed matter for advertising or other purposes.

(5) A person who makes sales of any of the services listed in division (B)(3) of this section is the consumer of any tangible personal property used in performing the service. The purchase of that property is not subject to the resale exception under division (E)(1) of this section.

(6) A person who engages in highway transportation for hire is the consumer of all packaging materials purchased by that person and used in performing the service, except for packaging materials sold by such person in a transaction separate from the service.

(7) In the case of a transaction for health care services under division (B)(11) of this section, a medicaid health insuring corporation is the consumer of such services. The purchase of such services by a medicaid health insuring corporation is not subject to the exception for resale under division (E)(1) of this section or to the exemptions provided under divisions (B)(12), (18), (19), and (22) of section 5739.02 of the Revised Code.

(E) "Retail sale" and "sales at retail" include all sales, except those in which the purpose of the consumer is to resell the thing transferred or benefit of the service provided, by a person engaging in business, in the form in which the same is, or is to be, received by the person.

(F) "Business" includes any activity engaged in by any person with the object of gain, benefit, or advantage, either direct or indirect. "Business" does not include the activity of a person in managing and investing the person's own funds.

(G) "Engaging in business" means commencing, conducting, or continuing in business, and liquidating a business when the liquidator thereof holds itself out to the public as conducting such business. Making a casual sale is not engaging in business.

(H)(1)(a) "Price," except as provided in divisions (H)(2), (3), and (4) of this section, means the total amount of consideration, including cash, credit, property, and services, for which tangible personal property or services are

sold, leased, or rented, valued in money, whether received in money or otherwise, without any deduction for any of the following:

- (i) The vendor's cost of the property sold;
- (ii) The cost of materials used, labor or service costs, interest, losses, all costs of transportation to the vendor, all taxes imposed on the vendor, including the tax imposed under Chapter 5751. of the Revised Code, and any other expense of the vendor;
- (iii) Charges by the vendor for any services necessary to complete the sale;
- (iv) On and after August 1, 2003, delivery charges. As used in this division, "delivery charges" means charges by the vendor for preparation and delivery to a location designated by the consumer of tangible personal property or a service, including transportation, shipping, postage, handling, crating, and packing.
- (v) Installation charges;
- (vi) Credit for any trade-in.

(b) "Price" includes consideration received by the vendor from a third party, if the vendor actually receives the consideration from a party other than the consumer, and the consideration is directly related to a price reduction or discount on the sale; the vendor has an obligation to pass the price reduction or discount through to the consumer; the amount of the consideration attributable to the sale is fixed and determinable by the vendor at the time of the sale of the item to the consumer; and one of the following criteria is met:

(i) The consumer presents a coupon, certificate, or other document to the vendor to claim a price reduction or discount where the coupon, certificate, or document is authorized, distributed, or granted by a third party with the understanding that the third party will reimburse any vendor to whom the coupon, certificate, or document is presented;

(ii) The consumer identifies the consumer's self to the seller as a member of a group or organization entitled to a price reduction or discount. A preferred customer card that is available to any patron does not constitute membership in such a group or organization.

(iii) The price reduction or discount is identified as a third party price reduction or discount on the invoice received by the consumer, or on a coupon, certificate, or other document presented by the consumer.

(c) "Price" does not include any of the following:

(i) Discounts, including cash, term, or coupons that are not reimbursed by a third party that are allowed by a vendor and taken by a consumer on a sale;

(ii) Interest, financing, and carrying charges from credit extended on the sale of tangible personal property or services, if the amount is separately stated on the invoice, bill of sale, or similar document given to the purchaser;

(iii) Any taxes legally imposed directly on the consumer that are separately stated on the invoice, bill of sale, or similar document given to the consumer. For the purpose of this division, the tax imposed under Chapter 5751, of the Revised Code is not a tax directly on the consumer, even if the tax or a portion thereof is separately stated.

(iv) Notwithstanding divisions (H)(1)(b)(i) to (iii) of this section, any discount allowed by an automobile manufacturer to its employee, or to the employee of a supplier, on the purchase of a new motor vehicle from a new motor vehicle dealer in this state.

(v) The dollar value of a gift card that is not sold by a vendor or purchased by a consumer and that is redeemed by the consumer in purchasing tangible personal property or services if the vendor is not reimbursed and does not receive compensation from a third party to cover all or part of the gift card value. For the purposes of this division, a gift card is not sold by a vendor or purchased by a consumer if it is distributed pursuant to an awards, loyalty, or promotional program. Past and present purchases of tangible personal property or services by the consumer shall not be treated as consideration exchanged for a gift card.

(2) In the case of a sale of any new motor vehicle by a new motor vehicle dealer, as defined in section 4517.01 of the Revised Code, in which another motor vehicle is accepted by the dealer as part of the consideration received, "price" has the same meaning as in division (H)(1) of this section, reduced by the credit afforded the consumer by the dealer for the motor vehicle received in trade.

(3) In the case of a sale of any watercraft or outboard motor by a watercraft dealer licensed in accordance with section 1547.543 of the Revised Code, in which another watercraft, watercraft and trailer, or outboard motor is accepted by the dealer as part of the consideration received, "price" has the same meaning as in division (H)(1) of this section, reduced by the credit afforded the consumer by the dealer for the watercraft, watercraft and trailer, or outboard motor received in trade. As used in this division, "watercraft" includes an outdrive unit attached to the watercraft.

(4) In the case of transactions for health care services under division (B)(11) of this section, "price" means the amount of managed care premiums received each month by a medicaid health insuring corporation.

(1) "Receipts" means the total amount of the prices of the sales of

vendors, provided that the dollar value of gift cards distributed pursuant to an awards, loyalty, or promotional program, and cash discounts allowed and taken on sales at the time they are consummated are not included, minus any amount deducted as a bad debt pursuant to section 5739.121 of the Revised Code. "Receipts" does not include the sale price of property returned or services rejected by consumers when the full sale price and tax are refunded either in cash or by credit.

(J) "Place of business" means any location at which a person engages in business.

(K) "Premises" includes any real property or portion thereof upon which any person engages in selling tangible personal property at retail or making retail sales and also includes any real property or portion thereof designated for, or devoted to, use in conjunction with the business engaged in by such person.

(L) "Casual sale" means a sale of an item of tangible personal property that was obtained by the person making the sale, through purchase or otherwise, for the person's own use and was previously subject to any state's taxing jurisdiction on its sale or use, and includes such items acquired for the seller's use that are sold by an auctioneer employed directly by the person for such purpose, provided the location of such sales is not the auctioneer's permanent place of business. As used in this division, "permanent place of business" includes any location where such auctioneer has conducted more than two auctions during the year.

(M) "Hotel" means every establishment kept, used, maintained, advertised, or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether the rooms are in one or several structures, except as otherwise provided in division (G) of section 5739.09 of the Revised Code.

(N) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.

(O) "Making retail sales" means the effecting of transactions wherein one party is obligated to pay the price and the other party is obligated to provide a service or to transfer title to or possession of the item sold. "Making retail sales" does not include the preliminary acts of promoting or soliciting the retail sales, other than the distribution of printed matter which displays or describes and prices the item offered for sale, nor does it include delivery of a predetermined quantity of tangible personal property or transportation of property or personnel to or from a place where a service is performed.

(P) "Used directly in the rendition of a public utility service" means that property that is to be incorporated into and will become a part of the consumer's production, transmission, transportation, or distribution system and that retains its classification as tangible personal property after such incorporation; fuel or power used in the production, transmission, transportation, or distribution system; and tangible personal property used in the repair and maintenance of the production, transmission, transportation, or distribution system, including only such motor vehicles as are specially designed and equipped for such use. Tangible personal property and services used primarily in providing highway transportation for hire are not used directly in the rendition of a public utility service. In this definition, "public utility" includes a citizen of the United States holding, and required to hold, a certificate of public convenience and necessity issued under 49 U.S.C. 41102.

(Q) "Refining" means removing or separating a desirable product from raw or contaminated materials by distillation or physical, mechanical, or chemical processes.

(R) "Assembly" and "assembling" mean attaching or fitting together parts to form a product, but do not include packaging a product.

(S) "Manufacturing operation" means a process in which materials are changed, converted, or transformed into a different state or form from which they previously existed and includes refining materials, assembling parts, and preparing raw materials and parts by mixing, measuring, blending, or otherwise committing such materials or parts to the manufacturing process. "Manufacturing operation" does not include packaging.

(T) "Fiscal officer" means, with respect to a regional transit authority, the secretary-treasurer thereof, and with respect to a county that is a transit authority, the fiscal officer of the county transit board if one is appointed pursuant to section 306.03 of the Revised Code or the county auditor if the board of county commissioners operates the county transit system.

(U) "Transit authority" means a regional transit authority created pursuant to section 306.31 of the Revised Code or a county in which a county transit system is created pursuant to section 306.01 of the Revised Code. For the purposes of this chapter, a transit authority must extend to at least the entire area of a single county. A transit authority that includes territory in more than one county must include all the area of the most populous county that is a part of such transit authority. County population shall be measured by the most recent census taken by the United States census bureau.

(V) "Legislative authority" means, with respect to a regional transit

authority, the board of trustees thereof, and with respect to a county that is a transit authority, the board of county commissioners.

(W) "Territory of the transit authority" means all of the area included within the territorial boundaries of a transit authority as they from time to time exist. Such territorial boundaries must at all times include all the area of a single county or all the area of the most populous county that is a part of such transit authority. County population shall be measured by the most recent census taken by the United States census bureau.

(X) "Providing a service" means providing or furnishing anything described in division (B)(3) of this section for consideration.

(Y)(1)(a) "Automatic data processing" means processing of others' data, including keypunching or similar data entry services together with verification thereof, or providing access to computer equipment for the purpose of processing data.

(b) "Computer services" means providing services consisting of specifying computer hardware configurations and evaluating technical processing characteristics, computer programming, and training of computer programmers and operators, provided in conjunction with and to support the sale, lease, or operation of taxable computer equipment or systems.

(c) "Electronic information services" means providing access to computer equipment by means of telecommunications equipment for the purpose of either of the following:

(i) Examining or acquiring data stored in or accessible to the computer equipment;

(ii) Placing data into the computer equipment to be retrieved by designated recipients with access to the computer equipment.

For transactions occurring on or after the effective date of the amendment of this section by H.B. 157 of the 127th general assembly, December 21, 2007, "electronic information services" does not include electronic publishing as defined in division (LLL) of this section.

(d) "Automatic data processing, computer services, or electronic information services" shall not include personal or professional services.

(2) As used in divisions (B)(3)(e) and (Y)(1) of this section, "personal and professional services" means all services other than automatic data processing, computer services, or electronic information services, including but not limited to:

(a) Accounting and legal services such as advice on tax matters, asset management, budgetary matters, quality control, information security, and auditing and any other situation where the service provider receives data or information and studies, alters, analyzes, interprets, or adjusts such material;

- (b) Analyzing business policies and procedures;
- (c) Identifying management information needs;
- (d) Feasibility studies, including economic and technical analysis of existing or potential computer hardware or software needs and alternatives;
- (e) Designing policies, procedures, and custom software for collecting business information, and determining how data should be summarized, sequenced, formatted, processed, controlled, and reported so that it will be meaningful to management;
- (f) Developing policies and procedures that document how business events and transactions are to be authorized, executed, and controlled;
- (g) Testing of business procedures;
- (h) Training personnel in business procedure applications;
- (i) Providing credit information to users of such information by a consumer reporting agency, as defined in the "Fair Credit Reporting Act," 84 Stat. 1114, 1129 (1970), 15 U.S.C. 1681a(f), or as hereafter amended, including but not limited to gathering, organizing, analyzing, recording, and furnishing such information by any oral, written, graphic, or electronic medium;
- (j) Providing debt collection services by any oral, written, graphic, or electronic means.

The services listed in divisions (Y)(2)(a) to (j) of this section are not automatic data processing or computer services.

(Z) "Highway transportation for hire" means the transportation of personal property belonging to others for consideration by any of the following:

(1) The holder of a permit or certificate issued by this state or the United States authorizing the holder to engage in transportation of personal property belonging to others for consideration over or on highways, roadways, streets, or any similar public thoroughfare;

(2) A person who engages in the transportation of personal property belonging to others for consideration over or on highways, roadways, streets, or any similar public thoroughfare but who could not have engaged in such transportation on December 11, 1985, unless the person was the holder of a permit or certificate of the types described in division (Z)(1) of this section;

(3) A person who leases a motor vehicle to and operates it for a person described by division (Z)(1) or (2) of this section.

(AA)(1) "Telecommunications service" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points.

"Telecommunications service" includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether the service is referred to as voice-over internet protocol service or is classified by the federal communications commission as enhanced or value-added. "Telecommunications service" does not include any of the following:

(a) Data processing and information services that allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a consumer where the consumer's primary purpose for the underlying transaction is the processed data or information;

(b) Installation or maintenance of wiring or equipment on a customer's premises;

(c) Tangible personal property;

(d) Advertising, including directory advertising;

(e) Billing and collection services provided to third parties;

(f) Internet access service;

(g) Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance, and routing of such services by the programming service provider. Radio and television audio and video programming services include, but are not limited to, cable service, as defined in 47 U.S.C. 522(6), and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 C.F.R. 20.3;

(h) Ancillary service;

(i) Digital products delivered electronically, including software, music, video, reading materials, or ring tones.

(2) "Ancillary service" means a service that is associated with or incidental to the provision of telecommunications service, including conference bridging service, detailed telecommunications billing service, directory assistance, vertical service, and voice mail service. As used in this division:

(a) "Conference bridging service" means an ancillary service that links two or more participants of an audio or video conference call, including providing a telephone number. "Conference bridging service" does not include telecommunications services used to reach the conference bridge.

(b) "Detailed telecommunications billing service" means an ancillary service of separately stating information pertaining to individual calls on a customer's billing statement.

(c) "Directory assistance" means an ancillary service of providing

telephone number or address information.

(d) "Vertical service" means an ancillary service that is offered in connection with one or more telecommunications services, which offers advanced calling features that allow customers to identify callers and manage multiple calls and call connections, including conference bridging service.

(e) "Voice mail service" means an ancillary service that enables the customer to store, send, or receive recorded messages. "Voice mail service" does not include any vertical services that the customer may be required to have in order to utilize the voice mail service.

(3) "900 service" means an inbound toll telecommunications service purchased by a subscriber that allows the subscriber's customers to call in to the subscriber's prerecorded announcement or live service, and which is typically marketed under the name "900 service" and any subsequent numbers designated by the federal communications commission. "900 service" does not include the charge for collection services provided by the seller of the telecommunications service to the subscriber, or services or products sold by the subscriber to the subscriber's customer.

(4) "Prepaid calling service" means the right to access exclusively telecommunications services, which must be paid for in advance and which enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(5) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile telecommunications service as well as other non-telecommunications services, including the download of digital products delivered electronically, and content and ancillary services, that must be paid for in advance and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(6) "Value-added non-voice data service" means a telecommunications service in which computer processing applications are used to act on the form, content, code, or protocol of the information or data primarily for a purpose other than transmission, conveyance, or routing.

(7) "Coin-operated telephone service" means a telecommunications service paid for by inserting money into a telephone accepting direct deposits of money to operate.

(8) "Customer" has the same meaning as in section 5739.034 of the Revised Code.

(BB) "Laundry and dry cleaning services" means removing soil or dirt

from towels, linens, articles of clothing, or other fabric items that belong to others and supplying towels, linens, articles of clothing, or other fabric items. "Laundry and dry cleaning services" does not include the provision of self-service facilities for use by consumers to remove soil or dirt from towels, linens, articles of clothing, or other fabric items.

(CC) "Magazines distributed as controlled circulation publications" means magazines containing at least twenty-four pages, at least twenty-five per cent editorial content, issued at regular intervals four or more times a year, and circulated without charge to the recipient, provided that such magazines are not owned or controlled by individuals or business concerns which conduct such publications as an auxiliary to, and essentially for the advancement of the main business or calling of, those who own or control them.

(DD) "Landscaping and lawn care service" means the services of planting, seeding, sodding, removing, cutting, trimming, pruning, mulching, aerating, applying chemicals, watering, fertilizing, and providing similar services to establish, promote, or control the growth of trees, shrubs, flowers, grass, ground cover, and other flora, or otherwise maintaining a lawn or landscape grown or maintained by the owner for ornamentation or other nonagricultural purpose. However, "landscaping and lawn care service" does not include the providing of such services by a person who has less than five thousand dollars in sales of such services during the calendar year.

(EE) "Private investigation and security service" means the performance of any activity for which the provider of such service is required to be licensed pursuant to Chapter 4749. of the Revised Code, or would be required to be so licensed in performing such services in this state, and also includes the services of conducting polygraph examinations and of monitoring or overseeing the activities on or in, or the condition of, the consumer's home, business, or other facility by means of electronic or similar monitoring devices. "Private investigation and security service" does not include special duty services provided by off-duty police officers, deputy sheriffs, and other peace officers regularly employed by the state or a political subdivision.

(FF) "Information services" means providing conversation, giving consultation or advice, playing or making a voice or other recording, making or keeping a record of the number of callers, and any other service provided to a consumer by means of a nine hundred telephone call, except when the nine hundred telephone call is the means by which the consumer makes a contribution to a recognized charity.

(GG) "Research and development" means designing, creating, or formulating new or enhanced products, equipment, or manufacturing processes, and also means conducting scientific or technological inquiry and experimentation in the physical sciences with the goal of increasing scientific knowledge which may reveal the bases for new or enhanced products, equipment, or manufacturing processes.

(HH) "Qualified research and development equipment" means capitalized tangible personal property, and leased personal property that would be capitalized if purchased, used by a person primarily to perform research and development. Tangible personal property primarily used in testing, as defined in division (A)(4) of section 5739.011 of the Revised Code, or used for recording or storing test results, is not qualified research and development equipment unless such property is primarily used by the consumer in testing the product, equipment, or manufacturing process being created, designed, or formulated by the consumer in the research and development activity or in recording or storing such test results.

(II) "Building maintenance and janitorial service" means cleaning the interior or exterior of a building and any tangible personal property located therein or thereon, including any services incidental to such cleaning for which no separate charge is made. However, "building maintenance and janitorial service" does not include the providing of such service by a person who has less than five thousand dollars in sales of such service during the calendar year. As used in this division, "cleaning" does not include sanitation services necessary for an establishment described in 21 U.S.C. 608 to comply with rules and regulations adopted pursuant to that section.

(JJ) "Employment service" means providing or supplying personnel, on a temporary or long-term basis, to perform work or labor under the supervision or control of another, when the personnel so provided or supplied receive their wages, salary, or other compensation from the provider or supplier of the employment service or from a third party that provided or supplied the personnel to the provider or supplier. "Employment service" does not include:

(1) Acting as a contractor or subcontractor, where the personnel performing the work are not under the direct control of the purchaser.

(2) Medical and health care services.

(3) Supplying personnel to a purchaser pursuant to a contract of at least one year between the service provider and the purchaser that specifies that each employee covered under the contract is assigned to the purchaser on a permanent basis.

(4) Transactions between members of an affiliated group, as defined in

division (B)(3)(e) of this section.

(5) Transactions where the personnel so provided or supplied by a provider or supplier to a purchaser of an employment service are then provided or supplied by that purchaser to a third party as an employment service, except "employment service" does include the transaction between that purchaser and the third party.

(KK) "Employment placement service" means locating or finding employment for a person or finding or locating an employee to fill an available position.

(LL) "Exterminating service" means eradicating or attempting to eradicate vermin infestations from a building or structure, or the area surrounding a building or structure, and includes activities to inspect, detect, or prevent vermin infestation of a building or structure.

(MM) "Physical fitness facility service" means all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a physical fitness facility such as an athletic club, health spa, or gymnasium, which entitles the member to use the facility for physical exercise.

(NN) "Recreation and sports club service" means all transactions by which a membership is granted, maintained, or renewed, including initiation fees, membership dues, renewal fees, monthly minimum fees, and other similar fees and dues, by a recreation and sports club, which entitles the member to use the facilities of the organization. "Recreation and sports club" means an organization that has ownership of, or controls or leases on a continuing, long-term basis, the facilities used by its members and includes an aviation club, gun or shooting club, yacht club, card club, swimming club, tennis club, golf club, country club, riding club, amateur sports club, or similar organization.

(OO) "Livestock" means farm animals commonly raised for food, food production, or other agricultural purposes, including, but not limited to, cattle, sheep, goats, swine, poultry, and captive deer. "Livestock" does not include invertebrates, amphibians, reptiles, domestic pets, animals for use in laboratories or for exhibition, or other animals not commonly raised for food or food production.

(PP) "Livestock structure" means a building or structure used exclusively for the housing, raising, feeding, or sheltering of livestock, and includes feed storage or handling structures and structures for livestock waste handling.

(QQ) "Horticulture" means the growing, cultivation, and production of

flowers, fruits, herbs, vegetables, sod, mushrooms, and nursery stock. As used in this division, "nursery stock" has the same meaning as in section 927.51 of the Revised Code.

(RR) "Horticulture structure" means a building or structure used exclusively for the commercial growing, raising, or overwintering of horticultural products, and includes the area used for stocking, storing, and packing horticultural products when done in conjunction with the production of those products.

(SS) "Newspaper" means an unbound publication bearing a title or name that is regularly published, at least as frequently as biweekly, and distributed from a fixed place of business to the public in a specific geographic area, and that contains a substantial amount of news matter of international, national, or local events of interest to the general public.

(TT) "Professional racing team" means a person that employs at least twenty full-time employees for the purpose of conducting a motor vehicle racing business for profit. The person must conduct the business with the purpose of racing one or more motor racing vehicles in at least ten competitive professional racing events each year that comprise all or part of a motor racing series sanctioned by one or more motor racing sanctioning organizations. A "motor racing vehicle" means a vehicle for which the chassis, engine, and parts are designed exclusively for motor racing, and does not include a stock or production model vehicle that may be modified for use in racing. For the purposes of this division:

(1) A "competitive professional racing event" is a motor vehicle racing event sanctioned by one or more motor racing sanctioning organizations, at which aggregate cash prizes in excess of eight hundred thousand dollars are awarded to the competitors.

(2) "Full-time employee" means an individual who is employed for consideration for thirty-five or more hours a week, or who renders any other standard of service generally accepted by custom or specified by contract as full-time employment.

(UU)(1) "Lease" or "rental" means any transfer of the possession or control of tangible personal property for a fixed or indefinite term, for consideration. "Lease" or "rental" includes future options to purchase or extend, and agreements described in 26 U.S.C. 7701(h)(1) covering motor vehicles and trailers where the amount of consideration may be increased or decreased by reference to the amount realized upon the sale or disposition of the property. "Lease" or "rental" does not include:

(a) A transfer of possession or control of tangible personal property under a security agreement or a deferred payment plan that requires the

transfer of title upon completion of the required payments;

(b) A transfer of possession or control of tangible personal property under an agreement that requires the transfer of title upon completion of required payments and payment of an option price that does not exceed the greater of one hundred dollars or one per cent of the total required payments;

(c) Providing tangible personal property along with an operator for a fixed or indefinite period of time, if the operator is necessary for the property to perform as designed. For purposes of this division, the operator must do more than maintain, inspect, or set up the tangible personal property.

(2) "Lease" and "rental," as defined in division (UU) of this section, shall not apply to leases or rentals that exist before June 26, 2003.

(3) "Lease" and "rental" have the same meaning as in division (UU)(1) of this section regardless of whether a transaction is characterized as a lease or rental under generally accepted accounting principles, the Internal Revenue Code, Title XIII of the Revised Code, or other federal, state, or local laws.

(VV) "Mobile telecommunications service" has the same meaning as in the "Mobile Telecommunications Sourcing Act," Pub. L. No. 106-252, 114 Stat. 631 (2000), 4 U.S.C.A. 124(7), as amended, and, on and after August 1, 2003, includes related fees and ancillary services, including universal service fees, detailed billing service, directory assistance, service initiation, voice mail service, and vertical services, such as caller ID and three-way calling.

(WW) "Certified service provider" has the same meaning as in section 5740.01 of the Revised Code.

(XX) "Satellite broadcasting service" means the distribution or broadcasting of programming or services by satellite directly to the subscriber's receiving equipment without the use of ground receiving or distribution equipment, except the subscriber's receiving equipment or equipment used in the uplink process to the satellite, and includes all service and rental charges, premium channels or other special services, installation and repair service charges, and any other charges having any connection with the provision of the satellite broadcasting service.

(YY) "Tangible personal property" means personal property that can be seen, weighed, measured, felt, or touched, or that is in any other manner perceptible to the senses. For purposes of this chapter and Chapter 5741. of the Revised Code, "tangible personal property" includes motor vehicles, electricity, water, gas, steam, and prewritten computer software.

(ZZ) "Direct mail" means printed material delivered or distributed by United States mail or other delivery service to a mass audience or to addressees on a mailing list provided by the consumer or at the direction of the consumer when the cost of the items are not billed directly to the recipients. "Direct mail" includes tangible personal property supplied directly or indirectly by the consumer to the direct mail vendor for inclusion in the package containing the printed material. "Direct mail" does not include multiple items of printed material delivered to a single address.

(AAA) "Computer" means an electronic device that accepts information in digital or similar form and manipulates it for a result based on a sequence of instructions.

(BBB) "Computer software" means a set of coded instructions designed to cause a computer or automatic data processing equipment to perform a task.

(CCC) "Delivered electronically" means delivery of computer software from the seller to the purchaser by means other than tangible storage media.

(DDD) "Prewritten computer software" means computer software, including prewritten upgrades, that is not designed and developed by the author or other creator to the specifications of a specific purchaser. The combining of two or more prewritten computer software programs or prewritten portions thereof does not cause the combination to be other than prewritten computer software. "Prewritten computer software" includes software designed and developed by the author or other creator to the specifications of a specific purchaser when it is sold to a person other than the purchaser. If a person modifies or enhances computer software of which the person is not the author or creator, the person shall be deemed to be the author or creator only of such person's modifications or enhancements. Prewritten computer software or a prewritten portion thereof that is modified or enhanced to any degree, where such modification or enhancement is designed and developed to the specifications of a specific purchaser, remains prewritten computer software; provided, however, that where there is a reasonable, separately stated charge or an invoice or other statement of the price given to the purchaser for the modification or enhancement, the modification or enhancement shall not constitute prewritten computer software.

(EEE)(1) "Food" means substances, whether in liquid, concentrated, solid, frozen, dried, or dehydrated form, that are sold for ingestion or chewing by humans and are consumed for their taste or nutritional value. "Food" does not include alcoholic beverages, dietary supplements, soft drinks, or tobacco.

(2) As used in division (EEE)(1) of this section:

(a) "Alcoholic beverages" means beverages that are suitable for human consumption and contain one-half of one per cent or more of alcohol by volume.

(b) "Dietary supplements" means any product, other than tobacco, that is intended to supplement the diet and that is intended for ingestion in tablet, capsule, powder, softgel, gelcap, or liquid form, or, if not intended for ingestion in such a form, is not represented as conventional food for use as a sole item of a meal or of the diet; that is required to be labeled as a dietary supplement, identifiable by the "supplement facts" box found on the label, as required by 21 C.F.R. 101.36; and that contains one or more of the following dietary ingredients:

- (i) A vitamin;
- (ii) A mineral;
- (iii) An herb or other botanical;
- (iv) An amino acid;

(v) A dietary substance for use by humans to supplement the diet by increasing the total dietary intake;

(vi) A concentrate, metabolite, constituent, extract, or combination of any ingredient described in divisions (EEE)(2)(b)(i) to (v) of this section.

(c) "Soft drinks" means nonalcoholic beverages that contain natural or artificial sweeteners. "Soft drinks" does not include beverages that contain milk or milk products, soy, rice, or similar milk substitutes, or that contains greater than fifty per cent vegetable or fruit juice by volume.

(d) "Tobacco" means cigarettes, cigars, chewing or pipe tobacco, or any other item that contains tobacco.

(FFF) "Drug" means a compound, substance, or preparation, and any component of a compound, substance, or preparation, other than food, dietary supplements, or alcoholic beverages that is recognized in the official United States pharmacopoeia, official homeopathic pharmacopoeia of the United States, or official national formulary, and supplements to them; is intended for use in the diagnosis, cure, mitigation, treatment, or prevention of disease; or is intended to affect the structure or any function of the body.

(GGG) "Prescription" means an order, formula, or recipe issued in any form of oral, written, electronic, or other means of transmission by a duly licensed practitioner authorized by the laws of this state to issue a prescription.

(HHH) "Durable medical equipment" means equipment, including repair and replacement parts for such equipment, that can withstand repeated use, is primarily and customarily used to serve a medical purpose, generally

is not useful to a person in the absence of illness or injury, and is not worn in or on the body. "Durable medical equipment" does not include mobility enhancing equipment.

(III) "Mobility enhancing equipment" means equipment, including repair and replacement parts for such equipment, that is primarily and customarily used to provide or increase the ability to move from one place to another and is appropriate for use either in a home or a motor vehicle, that is not generally used by persons with normal mobility, and that does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer. "Mobility enhancing equipment" does not include durable medical equipment.

(JJJ) "Prosthetic device" means a replacement, corrective, or supportive device, including repair and replacement parts for the device, worn on or in the human body to artificially replace a missing portion of the body, prevent or correct physical deformity or malfunction, or support a weak or deformed portion of the body. As used in this division, "prosthetic device" does not include corrective eyeglasses, contact lenses, or dental prosthesis.

(KKK)(1) "Fractional aircraft ownership program" means a program in which persons within an affiliated group sell and manage fractional ownership program aircraft, provided that at least one hundred airworthy aircraft are operated in the program and the program meets all of the following criteria:

(a) Management services are provided by at least one program manager within an affiliated group on behalf of the fractional owners.

(b) Each program aircraft is owned or possessed by at least one fractional owner.

(c) Each fractional owner owns or possesses at least a one-sixteenth interest in at least one fixed-wing program aircraft.

(d) A dry-lease aircraft interchange arrangement is in effect among all of the fractional owners.

(e) Multi-year program agreements are in effect regarding the fractional ownership, management services, and dry-lease aircraft interchange arrangement aspects of the program.

(2) As used in division (KKK)(1) of this section:

(a) "Affiliated group" has the same meaning as in division (B)(3)(e) of this section.

(b) "Fractional owner" means a person that owns or possesses at least a one-sixteenth interest in a program aircraft and has entered into the agreements described in division (KKK)(1)(e) of this section.

(c) "Fractional ownership program aircraft" or "program aircraft" means

a turbojet aircraft that is owned or possessed by a fractional owner and that has been included in a dry-lease aircraft interchange arrangement and agreement under divisions (KKK)(1)(d) and (e) of this section, or an aircraft a program manager owns or possesses primarily for use in a fractional aircraft ownership program.

(d) "Management services" means administrative and aviation support services furnished under a fractional aircraft ownership program in accordance with a management services agreement under division (KKK)(1)(e) of this section, and offered by the program manager to the fractional owners, including, at a minimum, the establishment and implementation of safety guidelines; the coordination of the scheduling of the program aircraft and crews; program aircraft maintenance; program aircraft insurance; crew training for crews employed, furnished, or contracted by the program manager or the fractional owner; the satisfaction of record-keeping requirements; and the development and use of an operations manual and a maintenance manual for the fractional aircraft ownership program.

(e) "Program manager" means the person that offers management services to fractional owners pursuant to a management services agreement under division (KKK)(1)(e) of this section.

(LLL) "Electronic publishing" means providing access to one or more of the following primarily for business customers, including the federal government or a state government or a political subdivision thereof, to conduct research: news; business, financial, legal, consumer, or credit materials; editorials, columns, reader commentary, or features; photos or images; archival or research material; legal notices, identity verification, or public records; scientific, educational, instructional, technical, professional, trade, or other literary materials; or other similar information which has been gathered and made available by the provider to the consumer in an electronic format. Providing electronic publishing includes the functions necessary for the acquisition, formatting, editing, storage, and dissemination of data or information that is the subject of a sale.

(MMM) "Medicaid health insuring corporation" means a health insuring corporation that holds a certificate of authority under Chapter 1751. of the Revised Code and is under contract with the department of job and family services pursuant to section 5111.17 of the Revised Code.

(NNN) "Managed care premium" means any premium, capitation, or other payment a medicaid health insuring corporation receives for providing or arranging for the provision of health care services to its members or enrollees residing in this state.

(OOO) "Captive deer" means deer and other cervidae that have been legally acquired, or their offspring, that are privately owned for agricultural or farming purposes.

(PPP) "Gift card" means a document, card, certificate, or other record, whether tangible or intangible, that may be redeemed by a consumer for a dollar value when making a purchase of tangible personal property or services.

(QQQ) "Specified digital product" means an electronically transferred digital audiovisual work, digital audio work, or digital book.

As used in division (QQQ) of this section:

(1) "Digital audiovisual work" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds, if any.

(2) "Digital audio work" means a work that results from the fixation of a series of musical, spoken, or other sounds, including digitized sound files that are downloaded onto a device and that may be used to alert the customer with respect to a communication.

(3) "Digital book" means a work that is generally recognized in the ordinary and usual sense as a book.

(4) "Electronically transferred" means obtained by the purchaser by means other than tangible storage media.

(RRR) "Municipal gas utility" means a municipal corporation that owns or operates a system for the distribution of natural gas.

Sec. 5739.02. For the purpose of providing revenue with which to meet the needs of the state, for the use of the general revenue fund of the state, for the purpose of securing a thorough and efficient system of common schools throughout the state, for the purpose of affording revenues, in addition to those from general property taxes, permitted under constitutional limitations, and from other sources, for the support of local governmental functions, and for the purpose of reimbursing the state for the expense of administering this chapter, an excise tax is hereby levied on each retail sale made in this state.

(A)(1) The tax shall be collected as provided in section 5739.025 of the Revised Code. The rate of the tax shall be five and three-fourths per cent. The tax applies and is collectible when the sale is made, regardless of the time when the price is paid or delivered.

(2) In the case of the lease or rental, with a fixed term of more than thirty days or an indefinite term with a minimum period of more than thirty days, of any motor vehicles designed by the manufacturer to carry a load of not more than one ton, watercraft, outboard motor, or aircraft, or of any

tangible personal property, other than motor vehicles designed by the manufacturer to carry a load of more than one ton, to be used by the lessee or renter primarily for business purposes, the tax shall be collected by the vendor at the time the lease or rental is consummated and shall be calculated by the vendor on the basis of the total amount to be paid by the lessee or renter under the lease agreement. If the total amount of the consideration for the lease or rental includes amounts that are not calculated at the time the lease or rental is executed, the tax shall be calculated and collected by the vendor at the time such amounts are billed to the lessee or renter. In the case of an open-end lease or rental, the tax shall be calculated by the vendor on the basis of the total amount to be paid during the initial fixed term of the lease or rental, and for each subsequent renewal period as it comes due. As used in this division, "motor vehicle" has the same meaning as in section 4501.01 of the Revised Code, and "watercraft" includes an outdrive unit attached to the watercraft.

A lease with a renewal clause and a termination penalty or similar provision that applies if the renewal clause is not exercised is presumed to be a sham transaction. In such a case, the tax shall be calculated and paid on the basis of the entire length of the lease period, including any renewal periods, until the termination penalty or similar provision no longer applies. The taxpayer shall bear the burden, by a preponderance of the evidence, that the transaction or series of transactions is not a sham transaction.

(3) Except as provided in division (A)(2) of this section, in the case of a sale, the price of which consists in whole or in part of the lease or rental of tangible personal property, the tax shall be measured by the installments of that lease or rental.

(4) In the case of a sale of a physical fitness facility service or recreation and sports club service, the price of which consists in whole or in part of a membership for the receipt of the benefit of the service, the tax applicable to the sale shall be measured by the installments thereof.

(B) The tax does not apply to the following:

(1) Sales to the state or any of its political subdivisions, or to any other state or its political subdivisions if the laws of that state exempt from taxation sales made to this state and its political subdivisions;

(2) Sales of food for human consumption off the premises where sold;

(3) Sales of food sold to students only in a cafeteria, dormitory, fraternity, or sorority maintained in a private, public, or parochial school, college, or university;

(4) Sales of newspapers and sales or transfers of magazines distributed as controlled circulation publications;

(5) The furnishing, preparing, or serving of meals without charge by an employer to an employee provided the employer records the meals as part compensation for services performed or work done;

(6) Sales of motor fuel upon receipt, use, distribution, or sale of which in this state a tax is imposed by the law of this state, but this exemption shall not apply to the sale of motor fuel on which a refund of the tax is allowable under division (A) of section 5735.14 of the Revised Code; and the tax commissioner may deduct the amount of tax levied by this section applicable to the price of motor fuel when granting a refund of motor fuel tax pursuant to division (A) of section 5735.14 of the Revised Code and shall cause the amount deducted to be paid into the general revenue fund of this state;

(7) Sales of natural gas by a natural gas company or municipal gas utility, of water by a water-works company, or of steam by a heating company, if in each case the thing sold is delivered to consumers through pipes or conduits, and all sales of communications services by a telegraph company, all terms as defined in section 5727.01 of the Revised Code, and sales of electricity delivered through wires;

(8) Casual sales by a person, or auctioneer employed directly by the person to conduct such sales, except as to such sales of motor vehicles, watercraft or outboard motors required to be titled under section 1548.06 of the Revised Code, watercraft documented with the United States coast guard, snowmobiles, and all-purpose vehicles as defined in section 4519.01 of the Revised Code;

(9)(a) Sales of services or tangible personal property, other than motor vehicles, mobile homes, and manufactured homes, by churches, organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, or nonprofit organizations operated exclusively for charitable purposes as defined in division (B)(12) of this section, provided that the number of days on which such tangible personal property or services, other than items never subject to the tax, are sold does not exceed six in any calendar year, except as otherwise provided in division (B)(9)(b) of this section. If the number of days on which such sales are made exceeds six in any calendar year, the church or organization shall be considered to be engaged in business and all subsequent sales by it shall be subject to the tax. In counting the number of days, all sales by groups within a church or within an organization shall be considered to be sales of that church or organization.

(b) The limitation on the number of days on which tax-exempt sales may be made by a church or organization under division (B)(9)(a) of this

section does not apply to sales made by student clubs and other groups of students of a primary or secondary school, or a parent-teacher association, booster group, or similar organization that raises money to support or fund curricular or extracurricular activities of a primary or secondary school.

(c) Divisions (B)(9)(a) and (b) of this section do not apply to sales by a noncommercial educational radio or television broadcasting station.

(10) Sales not within the taxing power of this state under the Constitution or laws of the United States or the Constitution of this state;

(11) Except for transactions that are sales under division (B)(3)(r) of section 5739.01 of the Revised Code, the transportation of persons or property, unless the transportation is by a private investigation and security service;

(12) Sales of tangible personal property or services to churches, to organizations exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986, and to any other nonprofit organizations operated exclusively for charitable purposes in this state, no part of the net income of which inures to the benefit of any private shareholder or individual, and no substantial part of the activities of which consists of carrying on propaganda or otherwise attempting to influence legislation; sales to offices administering one or more homes for the aged or one or more hospital facilities exempt under section 140.08 of the Revised Code; and sales to organizations described in division (D) of section 5709.12 of the Revised Code.

"Charitable purposes" means the relief of poverty; the improvement of health through the alleviation of illness, disease, or injury; the operation of an organization exclusively for the provision of professional, laundry, printing, and purchasing services to hospitals or charitable institutions; the operation of a home for the aged, as defined in section 5701.13 of the Revised Code; the operation of a radio or television broadcasting station that is licensed by the federal communications commission as a noncommercial educational radio or television station; the operation of a nonprofit animal adoption service or a county humane society; the promotion of education by an institution of learning that maintains a faculty of qualified instructors, teaches regular continuous courses of study, and confers a recognized diploma upon completion of a specific curriculum; the operation of a parent-teacher association, booster group, or similar organization primarily engaged in the promotion and support of the curricular or extracurricular activities of a primary or secondary school; the operation of a community or area center in which presentations in music, dramatics, the arts, and related fields are made in order to foster public interest and education therein; the

production of performances in music, dramatics, and the arts; or the promotion of education by an organization engaged in carrying on research in, or the dissemination of, scientific and technological knowledge and information primarily for the public.

Nothing in this division shall be deemed to exempt sales to any organization for use in the operation or carrying on of a trade or business, or sales to a home for the aged for use in the operation of independent living facilities as defined in division (A) of section 5709.12 of the Revised Code.

(13) Building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property under a construction contract with this state or a political subdivision of this state, or with the United States government or any of its agencies; building and construction materials and services sold to construction contractors for incorporation into a structure or improvement to real property that are accepted for ownership by this state or any of its political subdivisions, or by the United States government or any of its agencies at the time of completion of the structures or improvements; building and construction materials sold to construction contractors for incorporation into a horticulture structure or livestock structure for a person engaged in the business of horticulture or producing livestock; building materials and services sold to a construction contractor for incorporation into a house of public worship or religious education, or a building used exclusively for charitable purposes under a construction contract with an organization whose purpose is as described in division (B)(12) of this section; building materials and services sold to a construction contractor for incorporation into a building under a construction contract with an organization exempt from taxation under section 501(c)(3) of the Internal Revenue Code of 1986 when the building is to be used exclusively for the organization's exempt purposes; building and construction materials sold for incorporation into the original construction of a sports facility under section 307.696 of the Revised Code; building and construction materials and services sold to a construction contractor for incorporation into real property outside this state if such materials and services, when sold to a construction contractor in the state in which the real property is located for incorporation into real property in that state, would be exempt from a tax on sales levied by that state; building and construction materials for incorporation into a transportation facility pursuant to a public-private agreement entered into under sections 5501.70 to 5501.83 of the Revised Code; and, until one calendar year after the construction of a convention center that qualifies for property tax exemption under section 5709.084 of the Revised Code is

completed, building and construction materials and services sold to a construction contractor for incorporation into the real property comprising that convention center;

(14) Sales of ships or vessels or rail rolling stock used or to be used principally in interstate or foreign commerce, and repairs, alterations, fuel, and lubricants for such ships or vessels or rail rolling stock;

(15) Sales to persons primarily engaged in any of the activities mentioned in division (B)(42)(a), (g), or (h) of this section, to persons engaged in making retail sales, or to persons who purchase for sale from a manufacturer tangible personal property that was produced by the manufacturer in accordance with specific designs provided by the purchaser, of packages, including material, labels, and parts for packages, and of machinery, equipment, and material for use primarily in packaging tangible personal property produced for sale, including any machinery, equipment, and supplies used to make labels or packages, to prepare packages or products for labeling, or to label packages or products, by or on the order of the person doing the packaging, or sold at retail. "Packages" includes bags, baskets, cartons, crates, boxes, cans, bottles, bindings, wrappings, and other similar devices and containers, but does not include motor vehicles or bulk tanks, trailers, or similar devices attached to motor vehicles. "Packaging" means placing in a package. Division (B)(15) of this section does not apply to persons engaged in highway transportation for hire.

(16) Sales of food to persons using supplemental nutrition assistance program benefits to purchase the food. As used in this division, "food" has the same meaning as in 7 U.S.C. 2012 and federal regulations adopted pursuant to the Food and Nutrition Act of 2008.

(17) Sales to persons engaged in farming, agriculture, horticulture, or floriculture, of tangible personal property for use or consumption primarily in the production by farming, agriculture, horticulture, or floriculture of other tangible personal property for use or consumption primarily in the production of tangible personal property for sale by farming, agriculture, horticulture, or floriculture; or material and parts for incorporation into any such tangible personal property for use or consumption in production; and of tangible personal property for such use or consumption in the conditioning or holding of products produced by and for such use, consumption, or sale by persons engaged in farming, agriculture, horticulture, or floriculture, except where such property is incorporated into real property;

(18) Sales of drugs for a human being that may be dispensed only pursuant to a prescription; insulin as recognized in the official United States pharmacopoeia; urine and blood testing materials when used by diabetics or

persons with hypoglycemia to test for glucose or acetone; hypodermic syringes and needles when used by diabetics for insulin injections; epoetin alfa when purchased for use in the treatment of persons with medical disease; hospital beds when purchased by hospitals, nursing homes, or other medical facilities; and medical oxygen and medical oxygen-dispensing equipment when purchased by hospitals, nursing homes, or other medical facilities;

(19) Sales of prosthetic devices, durable medical equipment for home use, or mobility enhancing equipment, when made pursuant to a prescription and when such devices or equipment are for use by a human being.

(20) Sales of emergency and fire protection vehicles and equipment to nonprofit organizations for use solely in providing fire protection and emergency services, including trauma care and emergency medical services, for political subdivisions of the state;

(21) Sales of tangible personal property manufactured in this state, if sold by the manufacturer in this state to a retailer for use in the retail business of the retailer outside of this state and if possession is taken from the manufacturer by the purchaser within this state for the sole purpose of immediately removing the same from this state in a vehicle owned by the purchaser;

(22) Sales of services provided by the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities, or by governmental entities of the state or any of its political subdivisions, agencies, instrumentalities, institutions, or authorities;

(23) Sales of motor vehicles to nonresidents of this state under the circumstances described in division (B) of section 5739.029 of the Revised Code;

(24) Sales to persons engaged in the preparation of eggs for sale of tangible personal property used or consumed directly in such preparation, including such tangible personal property used for cleaning, sanitizing, preserving, grading, sorting, and classifying by size; packages, including material and parts for packages, and machinery, equipment, and material for use in packaging eggs for sale; and handling and transportation equipment and parts therefor, except motor vehicles licensed to operate on public highways, used in intraplant or interplant transfers or shipment of eggs in the process of preparation for sale, when the plant or plants within or between which such transfers or shipments occur are operated by the same person. "Packages" includes containers, cases, baskets, flats, fillers, filler flats, cartons, closure materials, labels, and labeling materials, and "packaging" means placing therein.

- (25)(a) Sales of water to a consumer for residential use;
- (b) Sales of water by a nonprofit corporation engaged exclusively in the treatment, distribution, and sale of water to consumers, if such water is delivered to consumers through pipes or tubing.
- (26) Fees charged for inspection or reinspection of motor vehicles under section 3704.14 of the Revised Code;
- (27) Sales to persons licensed to conduct a food service operation pursuant to section 3717.43 of the Revised Code, of tangible personal property primarily used directly for the following:
 - (a) To prepare food for human consumption for sale;
 - (b) To preserve food that has been or will be prepared for human consumption for sale by the food service operator, not including tangible personal property used to display food for selection by the consumer;
 - (c) To clean tangible personal property used to prepare or serve food for human consumption for sale.
- (28) Sales of animals by nonprofit animal adoption services or county humane societies;
- (29) Sales of services to a corporation described in division (A) of section 5709.72 of the Revised Code, and sales of tangible personal property that qualifies for exemption from taxation under section 5709.72 of the Revised Code;
- (30) Sales and installation of agricultural land tile, as defined in division (B)(5)(a) of section 5739.01 of the Revised Code;
- (31) Sales and erection or installation of portable grain bins, as defined in division (B)(5)(b) of section 5739.01 of the Revised Code;
- (32) The sale, lease, repair, and maintenance of, parts for, or items attached to or incorporated in, motor vehicles that are primarily used for transporting tangible personal property belonging to others by a person engaged in highway transportation for hire, except for packages and packaging used for the transportation of tangible personal property;
- (33) Sales to the state headquarters of any veterans' organization in this state that is either incorporated and issued a charter by the congress of the United States or is recognized by the United States veterans administration, for use by the headquarters;
- (34) Sales to a telecommunications service vendor, mobile telecommunications service vendor, or satellite broadcasting service vendor of tangible personal property and services used directly and primarily in transmitting, receiving, switching, or recording any interactive, one- or two-way electromagnetic communications, including voice, image, data, and information, through the use of any medium, including, but not limited to,

poles, wires, cables, switching equipment, computers, and record storage devices and media, and component parts for the tangible personal property. The exemption provided in this division shall be in lieu of all other exemptions under division (B)(42)(a) or (n) of this section to which the vendor may otherwise be entitled, based upon the use of the thing purchased in providing the telecommunications, mobile telecommunications, or satellite broadcasting service.

(35)(a) Sales where the purpose of the consumer is to use or consume the things transferred in making retail sales and consisting of newspaper inserts, catalogues, coupons, flyers, gift certificates, or other advertising material that prices and describes tangible personal property offered for retail sale.

(b) Sales to direct marketing vendors of preliminary materials such as photographs, artwork, and typesetting that will be used in printing advertising material; and of printed matter that offers free merchandise or chances to win sweepstake prizes and that is mailed to potential customers with advertising material described in division (B)(35)(a) of this section;

(c) Sales of equipment such as telephones, computers, facsimile machines, and similar tangible personal property primarily used to accept orders for direct marketing retail sales.

(d) Sales of automatic food vending machines that preserve food with a shelf life of forty-five days or less by refrigeration and dispense it to the consumer.

For purposes of division (B)(35) of this section, "direct marketing" means the method of selling where consumers order tangible personal property by United States mail, delivery service, or telecommunication and the vendor delivers or ships the tangible personal property sold to the consumer from a warehouse, catalogue distribution center, or similar fulfillment facility by means of the United States mail, delivery service, or common carrier.

(36) Sales to a person engaged in the business of horticulture or producing livestock of materials to be incorporated into a horticulture structure or livestock structure;

(37) Sales of personal computers, computer monitors, computer keyboards, modems, and other peripheral computer equipment to an individual who is licensed or certified to teach in an elementary or a secondary school in this state for use by that individual in preparation for teaching elementary or secondary school students;

(38) Sales to a professional racing team of any of the following:

(a) Motor racing vehicles;

(b) Repair services for motor racing vehicles;

(c) Items of property that are attached to or incorporated in motor racing vehicles, including engines, chassis, and all other components of the vehicles, and all spare, replacement, and rebuilt parts or components of the vehicles; except not including tires, consumable fluids, paint, and accessories consisting of instrumentation sensors and related items added to the vehicle to collect and transmit data by means of telemetry and other forms of communication.

(39) Sales of used manufactured homes and used mobile homes, as defined in section 5739.0210 of the Revised Code, made on or after January 1, 2000;

(40) Sales of tangible personal property and services to a provider of electricity used or consumed directly and primarily in generating, transmitting, or distributing electricity for use by others, including property that is or is to be incorporated into and will become a part of the consumer's production, transmission, or distribution system and that retains its classification as tangible personal property after incorporation; fuel or power used in the production, transmission, or distribution of electricity; energy conversion equipment as defined in section 5727.01 of the Revised Code; and tangible personal property and services used in the repair and maintenance of the production, transmission, or distribution system, including only those motor vehicles as are specially designed and equipped for such use. The exemption provided in this division shall be in lieu of all other exemptions in division (B)(42)(a) or (n) of this section to which a provider of electricity may otherwise be entitled based on the use of the tangible personal property or service purchased in generating, transmitting, or distributing electricity.

(41) Sales to a person providing services under division (B)(3)(r) of section 5739.01 of the Revised Code of tangible personal property and services used directly and primarily in providing taxable services under that section.

(42) Sales where the purpose of the purchaser is to do any of the following:

(a) To incorporate the thing transferred as a material or a part into tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining; or to use or consume the thing transferred directly in producing tangible personal property for sale by mining, including, without limitation, the extraction from the earth of all substances that are classed geologically as minerals, production of crude oil and natural gas, or directly in the rendition of a public utility service, except

that the sales tax levied by this section shall be collected upon all meals, drinks, and food for human consumption sold when transporting persons. Persons engaged in rendering services in the exploration for, and production of, crude oil and natural gas for others are deemed engaged directly in the exploration for, and production of, crude oil and natural gas. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(b) To hold the thing transferred as security for the performance of an obligation of the vendor;

(c) To resell, hold, use, or consume the thing transferred as evidence of a contract of insurance;

(d) To use or consume the thing directly in commercial fishing;

(e) To incorporate the thing transferred as a material or a part into, or to use or consume the thing transferred directly in the production of, magazines distributed as controlled circulation publications;

(f) To use or consume the thing transferred in the production and preparation in suitable condition for market and sale of printed, imprinted, overprinted, lithographic, multilithic, blueprinted, photostatic, or other productions or reproductions of written or graphic matter;

(g) To use the thing transferred, as described in section 5739.011 of the Revised Code, primarily in a manufacturing operation to produce tangible personal property for sale;

(h) To use the benefit of a warranty, maintenance or service contract, or similar agreement, as described in division (B)(7) of section 5739.01 of the Revised Code, to repair or maintain tangible personal property, if all of the property that is the subject of the warranty, contract, or agreement would not be subject to the tax imposed by this section;

(i) To use the thing transferred as qualified research and development equipment;

(j) To use or consume the thing transferred primarily in storing, transporting, mailing, or otherwise handling purchased sales inventory in a warehouse, distribution center, or similar facility when the inventory is primarily distributed outside this state to retail stores of the person who owns or controls the warehouse, distribution center, or similar facility, to retail stores of an affiliated group of which that person is a member, or by means of direct marketing. This division does not apply to motor vehicles registered for operation on the public highways. As used in this division, "affiliated group" has the same meaning as in division (B)(3)(e) of section 5739.01 of the Revised Code and "direct marketing" has the same meaning

as in division (B)(35) of this section.

(k) To use or consume the thing transferred to fulfill a contractual obligation incurred by a warrantor pursuant to a warranty provided as a part of the price of the tangible personal property sold or by a vendor of a warranty, maintenance or service contract, or similar agreement the provision of which is defined as a sale under division (B)(7) of section 5739.01 of the Revised Code;

(l) To use or consume the thing transferred in the production of a newspaper for distribution to the public;

(m) To use tangible personal property to perform a service listed in division (B)(3) of section 5739.01 of the Revised Code, if the property is or is to be permanently transferred to the consumer of the service as an integral part of the performance of the service;

(n) To use or consume the thing transferred primarily in producing tangible personal property for sale by farming, agriculture, horticulture, or floriculture. Persons engaged in rendering farming, agriculture, horticulture, or floriculture services for others are deemed engaged primarily in farming, agriculture, horticulture, or floriculture. This paragraph does not exempt from "retail sale" or "sales at retail" the sale of tangible personal property that is to be incorporated into a structure or improvement to real property.

(o) To use or consume the thing transferred in acquiring, formatting, editing, storing, and disseminating data or information by electronic publishing;

(p) To provide the thing transferred to the owner or lessee of a motor vehicle that is being repaired or serviced, if the thing transferred is a rented motor vehicle and the purchaser is reimbursed for the cost of the rented motor vehicle by a manufacturer, warrantor, or provider of a maintenance, service, or other similar contract or agreement, with respect to the motor vehicle that is being repaired or serviced.

As used in division (B)(42) of this section, "thing" includes all transactions included in divisions (B)(3)(a), (b), and (c) of section 5739.01 of the Revised Code.

(43) Sales conducted through a coin operated device that activates vacuum equipment or equipment that dispenses water, whether or not in combination with soap or other cleaning agents or wax, to the consumer for the consumer's use on the premises in washing, cleaning, or waxing a motor vehicle, provided no other personal property or personal service is provided as part of the transaction.

(44) Sales of replacement and modification parts for engines, airframes, instruments, and interiors in, and paint for, aircraft used primarily in a

fractional aircraft ownership program, and sales of services for the repair, modification, and maintenance of such aircraft, and machinery, equipment, and supplies primarily used to provide those services.

(45) Sales of telecommunications service that is used directly and primarily to perform the functions of a call center. As used in this division, "call center" means any physical location where telephone calls are placed or received in high volume for the purpose of making sales, marketing, customer service, technical support, or other specialized business activity, and that employs at least fifty individuals that engage in call center activities on a full-time basis, or sufficient individuals to fill fifty full-time equivalent positions.

(46) Sales by a telecommunications service vendor of 900 service to a subscriber. This division does not apply to information services, as defined in division (FF) of section 5739.01 of the Revised Code.

(47) Sales of value-added non-voice data service. This division does not apply to any similar service that is not otherwise a telecommunications service.

(48)(a) Sales of machinery, equipment, and software to a qualified direct selling entity for use in a warehouse or distribution center primarily for storing, transporting, or otherwise handling inventory that is held for sale to independent salespersons who operate as direct sellers and that is held primarily for distribution outside this state;

(b) As used in division (B)(48)(a) of this section:

(i) "Direct seller" means a person selling consumer products to individuals for personal or household use and not from a fixed retail location, including selling such product at in-home product demonstrations, parties, and other one-on-one selling.

(ii) "Qualified direct selling entity" means an entity selling to direct sellers at the time the entity enters into a tax credit agreement with the tax credit authority pursuant to section 122.17 of the Revised Code, provided that the agreement was entered into on or after January 1, 2007. Neither contingencies relevant to the granting of, nor later developments with respect to, the tax credit shall impair the status of the qualified direct selling entity under division (B)(48) of this section after execution of the tax credit agreement by the tax credit authority.

(c) Division (B)(48) of this section is limited to machinery, equipment, and software first stored, used, or consumed in this state within the period commencing June 24, 2008, and ending on the date that is five years after that date.

(49) Sales of materials, parts, equipment, or engines used in the repair or

maintenance of aircraft or avionics systems of such aircraft, and sales of repair, remodeling, replacement, or maintenance services in this state performed on aircraft or on an aircraft's avionics, engine, or component materials or parts. As used in division (B)(49) of this section, "aircraft" means aircraft of more than six thousand pounds maximum certified takeoff weight or used exclusively in general aviation.

(50) Sales of full flight simulators that are used for pilot or flight-crew training, sales of repair or replacement parts or components, and sales of repair or maintenance services for such full flight simulators. "Full flight simulator" means a replica of a specific type, or make, model, and series of aircraft cockpit. It includes the assemblage of equipment and computer programs necessary to represent aircraft operations in ground and flight conditions, a visual system providing an out-of-the-cockpit view, and a system that provides cues at least equivalent to those of a three-degree-of-freedom motion system, and has the full range of capabilities of the systems installed in the device as described in appendices A and B of part 60 of chapter 1 of title 14 of the Code of Federal Regulations.

(51) Any transfer or lease of tangible personal property between the state and JobsOhio in accordance with section 4313.02 of the Revised Code.

(52)(a) Sales to a qualifying corporation.

(b) As used in division (B)(52) of this section:

(i) "Qualifying corporation" means a nonprofit corporation organized in this state that leases from an eligible county land, buildings, structures, fixtures, and improvements to the land that are part of or used in a public recreational facility used by a major league professional athletic team or a class A to class AAA minor league affiliate of a major league professional athletic team for a significant portion of the team's home schedule, provided the following apply:

(I) The facility is leased from the eligible county pursuant to a lease that requires substantially all of the revenue from the operation of the business or activity conducted by the nonprofit corporation at the facility in excess of operating costs, capital expenditures, and reserves to be paid to the eligible county at least once per calendar year.

(II) Upon dissolution and liquidation of the nonprofit corporation, all of its net assets are distributable to the board of commissioners of the eligible county from which the corporation leases the facility.

(ii) "Eligible county" has the same meaning as in section 307.695 of the Revised Code.

(53) Sales to or by a cable service provider, video service provider, or

radio or television broadcast station regulated by the federal government of cable service or programming, video service or programming, audio service or programming, or electronically transferred digital audiovisual or audio work. As used in division (B)(53) of this section, "cable service" and "cable service provider" have the same meanings as in section 1332.01 of the Revised Code, and "video service," "video service provider," and "video programming" have the same meanings as in section 1332.21 of the Revised Code.

(C) For the purpose of the proper administration of this chapter, and to prevent the evasion of the tax, it is presumed that all sales made in this state are subject to the tax until the contrary is established.

(D) The levy of this tax on retail sales of recreation and sports club service shall not prevent a municipal corporation from levying any tax on recreation and sports club dues or on any income generated by recreation and sports club dues.

(E) The tax collected by the vendor from the consumer under this chapter is not part of the price, but is a tax collection for the benefit of the state, and of counties levying an additional sales tax pursuant to section 5739.021 or 5739.026 of the Revised Code and of transit authorities levying an additional sales tax pursuant to section 5739.023 of the Revised Code. Except for the discount authorized under section 5739.12 of the Revised Code and the effects of any rounding pursuant to section 5703.055 of the Revised Code, no person other than the state or such a county or transit authority shall derive any benefit from the collection or payment of the tax levied by this section or section 5739.021, 5739.023, or 5739.026 of the Revised Code.

Sec. 5747.51. (A) On or before the twenty-fifth day of July of each year, the tax commissioner shall make and certify to the county auditor of each county an estimate of the amount of the local government fund to be allocated to the undivided local government fund of each county for the ensuing calendar year, adjusting the total as required to account for subdivisions receiving local government funds under section 5747.502 of the Revised Code.

(B) At each annual regular session of the county budget commission convened pursuant to section 5705.27 of the Revised Code, each auditor shall present to the commission the certificate of the commissioner, the annual tax budget and estimates, and the records showing the action of the commission in its last preceding regular session. The commission, after extending to the representatives of each subdivision an opportunity to be heard, under oath administered by any member of the commission, and

considering all the facts and information presented to it by the auditor, shall determine the amount of the undivided local government fund needed by and to be apportioned to each subdivision for current operating expenses, as shown in the tax budget of the subdivision. This determination shall be made pursuant to divisions (C) to (I) of this section, unless the commission has provided for a formula pursuant to section 5747.53 of the Revised Code. The commissioner shall reduce or increase the amount of funds from the undivided local government fund to a subdivision required to receive reduced or increased funds under section 5747.502 of the Revised Code.

Nothing in this section prevents the budget commission, for the purpose of apportioning the undivided local government fund, from inquiring into the claimed needs of any subdivision as stated in its tax budget, or from adjusting claimed needs to reflect actual needs. For the purposes of this section, "current operating expenses" means the lawful expenditures of a subdivision, except those for permanent improvements and except payments for interest, sinking fund, and retirement of bonds, notes, and certificates of indebtedness of the subdivision.

(C) The commission shall determine the combined total of the estimated expenditures, including transfers, from the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities operated by a subdivision, as shown in the subdivision's tax budget for the ensuing calendar year.

(D) From the combined total of expenditures calculated pursuant to division (C) of this section, the commission shall deduct the following expenditures, if included in these funds in the tax budget:

(1) Expenditures for permanent improvements as defined in division (E) of section 5705.01 of the Revised Code;

(2) In the case of counties and townships, transfers to the road and bridge fund, and in the case of municipalities, transfers to the street construction, maintenance, and repair fund and the state highway improvement fund;

(3) Expenditures for the payment of debt charges;

(4) Expenditures for the payment of judgments.

(E) In addition to the deductions made pursuant to division (D) of this section, revenues accruing to the general fund and any special fund considered under division (C) of this section from the following sources shall be deducted from the combined total of expenditures calculated pursuant to division (C) of this section:

(1) Taxes levied within the ten-mill limitation, as defined in section

5705.02 of the Revised Code;

(2) The budget commission allocation of estimated county public library fund revenues to be distributed pursuant to section 5747.48 of the Revised Code;

(3) Estimated unencumbered balances as shown on the tax budget as of the thirty-first day of December of the current year in the general fund, but not any estimated balance in any special fund considered in division (C) of this section;

(4) Revenue, including transfers, shown in the general fund and any special funds other than special funds established for road and bridge; street construction, maintenance, and repair; state highway improvement; and gas, water, sewer, and electric public utilities, from all other sources except those that a subdivision receives from an additional tax or service charge voted by its electorate or receives from special assessment or revenue bond collection. For the purposes of this division, where the charter of a municipal corporation prohibits the levy of an income tax, an income tax levied by the legislative authority of such municipal corporation pursuant to an amendment of the charter of that municipal corporation to authorize such a levy represents an additional tax voted by the electorate of that municipal corporation. For the purposes of this division, any measure adopted by a board of county commissioners pursuant to section 322.02, ~~324.02~~, 4504.02, or 5739.021 of the Revised Code, including those measures upheld by the electorate in a referendum conducted pursuant to section 322.021, ~~324.021~~, 4504.021, or 5739.022 of the Revised Code, shall not be considered an additional tax voted by the electorate.

Subject to division (G) of section 5705.29 of the Revised Code, money in a reserve balance account established by a county, township, or municipal corporation under section 5705.13 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Money in a reserve balance account established by a township under section 5705.132 of the Revised Code shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section.

If a county, township, or municipal corporation has created and maintains a nonexpendable trust fund under section 5705.131 of the Revised Code, the principal of the fund, and any additions to the principal arising from sources other than the reinvestment of investment earnings arising from such a fund, shall not be considered an unencumbered balance or revenue under division (E)(3) or (4) of this section. Only investment earnings arising from investment of the principal or investment of such

additions to principal may be considered an unencumbered balance or revenue under those divisions.

(F) The total expenditures calculated pursuant to division (C) of this section, less the deductions authorized in divisions (D) and (E) of this section, shall be known as the "relative need" of the subdivision, for the purposes of this section.

(G) The budget commission shall total the relative need of all participating subdivisions in the county, and shall compute a relative need factor by dividing the total estimate of the undivided local government fund by the total relative need of all participating subdivisions.

(H) The relative need of each subdivision shall be multiplied by the relative need factor to determine the proportionate share of the subdivision in the undivided local government fund of the county; provided, that the maximum proportionate share of a county shall not exceed the following maximum percentages of the total estimate of the undivided local government fund governed by the relationship of the percentage of the population of the county that resides within municipal corporations within the county to the total population of the county as reported in the reports on population in Ohio by the department of development as of the twentieth day of July of the year in which the tax budget is filed with the budget commission:

Percentage of municipal population within the county:	Percentage share of the county shall not exceed:
Less than forty-one per cent	Sixty per cent
Forty-one per cent or more but less than eighty-one per cent	Fifty per cent
Eighty-one per cent or more	Thirty per cent

Where the proportionate share of the county exceeds the limitations established in this division, the budget commission shall adjust the proportionate shares determined pursuant to this division so that the proportionate share of the county does not exceed these limitations, and it shall increase the proportionate shares of all other subdivisions on a pro rata basis. In counties having a population of less than one hundred thousand, not less than ten per cent shall be distributed to the townships therein.

(I) The proportionate share of each subdivision in the undivided local government fund determined pursuant to division (H) of this section for any calendar year shall not be less than the product of the average of the percentages of the undivided local government fund of the county as apportioned to that subdivision for the calendar years 1968, 1969, and 1970, multiplied by the total amount of the undivided local government fund of

the county apportioned pursuant to former section 5735.23 of the Revised Code for the calendar year 1970. For the purposes of this division, the total apportioned amount for the calendar year 1970 shall be the amount actually allocated to the county in 1970 from the state collected intangible tax as levied by section 5707.03 of the Revised Code and distributed pursuant to section 5725.24 of the Revised Code, plus the amount received by the county in the calendar year 1970 pursuant to division (B)(1) of former section 5739.21 of the Revised Code, and distributed pursuant to former section 5739.22 of the Revised Code. If the total amount of the undivided local government fund for any calendar year is less than the amount of the undivided local government fund apportioned pursuant to former section 5739.23 of the Revised Code for the calendar year 1970, the minimum amount guaranteed to each subdivision for that calendar year pursuant to this division shall be reduced on a basis proportionate to the amount by which the amount of the undivided local government fund for that calendar year is less than the amount of the undivided local government fund apportioned for the calendar year 1970.

(J) On the basis of such apportionment, the county auditor shall compute the percentage share of each such subdivision in the undivided local government fund and shall at the same time certify to the tax commissioner the percentage share of the county as a subdivision. No payment shall be made from the undivided local government fund, except in accordance with such percentage shares.

Within ten days after the budget commission has made its apportionment, whether conducted pursuant to section 5747.51 or 5747.53 of the Revised Code, the auditor shall publish a list of the subdivisions and the amount each is to receive from the undivided local government fund and the percentage share of each subdivision, in a newspaper or newspapers of countywide circulation, and send a copy of such allocation to the tax commissioner.

The county auditor shall also send by certified mail, return receipt requested, a copy of such allocation to the fiscal officer of each subdivision entitled to participate in the allocation of the undivided local government fund of the county. This copy shall constitute the official notice of the commission action referred to in section 5705.37 of the Revised Code.

All money received into the treasury of a subdivision from the undivided local government fund in a county treasury shall be paid into the general fund and used for the current operating expenses of the subdivision.

If a municipal corporation maintains a municipal university, such municipal university, when the board of trustees so requests the legislative

authority of the municipal corporation, shall participate in the money apportioned to such municipal corporation from the total local government fund, however created and constituted, in such amount as requested by the board of trustees, provided such sum does not exceed nine per cent of the total amount paid to the municipal corporation.

If any public official fails to maintain the records required by sections 5747.50 to 5747.55 of the Revised Code or by the rules issued by the tax commissioner, the auditor of state, or the treasurer of state pursuant to such sections, or fails to comply with any law relating to the enforcement of such sections, the local government fund money allocated to the county may be withheld until such time as the public official has complied with such sections or such law or the rules issued pursuant thereto.

SECTION 101.02. That existing sections 103.71, 103.74, 120.33, 122.171, 122.85, 124.152, 124.181, 124.382, 126.32, 127.19, 181.22, 301.28, 305.31, 305.42, 323.47, 323.73, 1303.38, 2303.26, 2327.01, 2327.02, 2327.04, 2329.01, 2329.151, 2329.17, 2329.18, 2329.19, 2329.20, 2329.21, 2329.26, 2329.271, 2329.28, 2329.30, 2329.31, 2329.33, 2329.34, 2329.39, 2329.45, 2329.52, 2329.56, 2909.07, 2941.51, 3316.042, 3375.404, 3702.511, 4141.25, 4741.11, 5145.162, 5302.01, 5537.02, 5721.371, 5721.39, 5739.01, 5739.02, and 5747.51 and sections 324.01, 324.02, 324.021, 324.03, 324.04, 324.05, 324.06, 324.07, 324.08, 324.09, 324.10, 324.11, 324.12, and 324.99 of the Revised Code are hereby repealed.

SECTION 101.03. (A) The provisions of the Revised Code, including Title XXIII, relating to the judicial sale of real estate pursuant to a mortgage loan foreclosure action comprise a comprehensive regulatory framework intended to operate uniformly throughout the state to provide efficient sales procedures for foreclosed property, improve the market for such property by increasing sale prices, and reduce the number of unoccupied and abandoned properties marring the cities of this state. This provision does not preempt vacant foreclosed property registration ordinances enacted by political subdivisions pursuant to their police powers.

(B)(1) A person whose conduct is governed by this act shall comply in good faith with the requirements of this act and shall act in good faith throughout the foreclosure process. "Good faith," as defined in section 1303.201 of the Revised Code, means honesty in fact and the observance of reasonable commercial standards of fair dealing.

(2) A judgment creditor in connection with a real property foreclosure

action shall proceed in a commercially reasonable manner in complying with this act, not in consistent with division (A)(9) of section 1303.01 of the Revised Code.

SECTION 101.04. (A) The winning bidder pursuant to division (A) of section 2329.153 of the Revised Code shall work with sheriffs and other groups to address issues regarding the official public sheriff sale web site, including potential cost and recoupment, details of the implementation of the online system, and other unresolved concerns.

(B) A sheriff may conduct a dual real property foreclosure sale on the official public sheriff sale web site and at a physical location considered appropriate by the sheriff.

SECTION 103.10. That Section 9 of Sub. H.B. 238 of the 131st General Assembly is hereby repealed.

SECTION 501.10. All items in this section are hereby appropriated as designated out of any moneys in the state treasury to the credit of the designated fund. The appropriations made in this section are for the biennium ending June 30, 2018. The appropriations made in this section are in addition to any other appropriations made for the FY 2017-FY 2018 biennium.

FCC FACILITIES CONSTRUCTION COMMISSION

Public School Building Fund (Fund 7021)

C230X9	Lead Plumbing Fixture Replacement Assistance Grants	\$	12,000,000
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TOTAL Public School Building Fund	\$	12,000,000
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Cultural and Sports Facilities Building Fund (Fund 7030)

C230EF	Dayton Aviation Heritage National Historic Park	\$	1,000,000
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TOTAL Cultural and Sports Facilities Building Fund	\$	1,000,000
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TOTAL ALL BUDGET FUND GROUPS	\$	13,000,000
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LEAD PLUMBING FIXTURE REPLACEMENT ASSISTANCE GRANTS

The foregoing appropriation item C230X9, Lead Plumbing Fixture Replacement Assistance Grants, shall be used by the Facilities Construction Commission to provide funding to eligible public and chartered nonpublic schools for the reimbursement of the cost of the replacement of drinking fountains, water coolers, plumbing fixtures, and limited connected piping

that are found to be a cause of lead above the federal action level in drinking water. The foregoing appropriation item may also be used by the Commission to reimburse eligible public and chartered nonpublic schools for the cost of the drinking water assessments described in the following paragraph. For the purposes of this grant program, an eligible school is a traditional public school, community school, or chartered nonpublic school that is housed in a building constructed before 1990.

An eligible school may apply to the Facilities Construction Commission for reimbursement of the cost of an assessment performed by a commercial laboratory certified by the Ohio Environmental Protection Agency to perform chemical analysis on public drinking water. In order to be eligible for reimbursement, the assessment must follow testing protocols consistent with United States Environmental Protection Agency guidelines.

If the assessment finds that a drinking fountain, water cooler, plumbing fixture, or limited connected piping is found to be a cause of lead above the federal action level in drinking water, an eligible school may then apply to the Facilities Construction Commission for reimbursement up to \$15,000 per school for the assessments and material costs of the replacement of drinking fountains, water coolers, plumbing fixtures, and limited connected piping. An eligible school may apply to the Commission for reimbursement for costs of eligible assessments or material replacements that were incurred on or after January 1, 2016. The Commission, in consultation with the Ohio Environmental Protection Agency and Ohio Water Development Authority may develop guidelines for the administration, phasing, and distribution of the grants.

During the biennium ending June 30, 2018, the Ohio Water Development Authority may transfer up to \$2,000,000 cash to Public School Building Fund (Fund 7021) pursuant to an agreement with the Facilities Construction Commission. The transferred cash shall be used to support the foregoing appropriation item C230X9, Lead Plumbing Fixture Replacement Assistance Grants.

SECTION 501.11. Within the limits set forth in this act, the Director of Budget and Management shall establish accounts indicating the source and amount of funds for each appropriation made in Section 501.10 of this act, and shall determine the form and manner in which appropriation accounts shall be maintained. Expenditures from appropriations contained in Section 501.10 of this act shall be accounted for as though made in the capital appropriations act of the 131st General Assembly.

The appropriations made in Section 501.10 of this act are subject to all

provisions of the capital appropriations act of the 131st General Assembly that are generally applicable to such appropriations.

SECTION 515.10. Notwithstanding divisions (B) and (C) of section 131.44 of the Revised Code, the Director of Budget and Management shall determine the amount by which the unencumbered balance in the General Revenue Fund on June 30, 2016, exceeds the sum of amounts described in divisions (A)(3)(b) and (c) of section 131.44 of the Revised Code, and allocate up to \$25,000,000 of that amount, to the extent so determined, to the Emergency Purposes/Contingencies Fund (Fund 5KM0).

SECTION 601.10. That Sections 207.190, 223.10, 229.10, 245.10, 251.10, 257.10, 257.20, 263.50, 263.220, 263.390, 275.10, 305.10, 305.30, 305.53, 305.120, 309.10, and 379.10 of Am. Sub. H.B. 64 of the 131st General Assembly be amended to read as follows:

Sec. 207.190. PROFESSIONS LICENSING SYSTEM

The foregoing appropriation item, 100658, Ohio Professionals Licensing System, shall be used to purchase the equipment, products, and services necessary to develop and maintain a replacement automated licensing system for the professional licensing boards.

Upon request by the Director of Administrative Services, the Director of Budget and Management may transfer up to ~~\$6,037,000~~ \$22,836,200 in cash during the FY 2016-FY 2017 biennium from the Occupational Licensing and Regulatory Fund (Fund 4K90), the State Medical Board Operating Fund (Fund 5C60), and the Casino Control Commission – Operating Fund (Fund 5HS0), to the Professions Licensing System Fund (Fund 5JQ0). The amount transferred from each fund shall be in proportion to the number of current licenses issued by the licensing boards and commissions that use each fund, and for the Casino Control Commission, the number of current and anticipated licenses. The transferred amounts shall be used by the Director of Administrative Services for the initial acquisition and development of the Professions Licensing System. The transferred amounts are hereby appropriated to appropriation item 100658, Professionals Licensing System. The unobligated, unexpended amount of the cash transferred in FY 2016 is hereby reappropriated for the same purpose in FY 2017.

Effective with the implementation of the replacement licensing system, the Department of Administrative Services shall establish charges for recovering the costs of ongoing maintenance of the system. The charges shall be billed to the professional licensing boards and the Casino Control

Commission, and deposited via intrastate transfer vouchers to the credit of the Professions Licensing System Fund (Fund 5JQ0), which is hereby created in the state treasury.

Sec. 223.10. AUD AUDITOR OF STATE

General Revenue Fund

GRF 070321	Operating Expenses	\$	28,751,872	\$	28,751,872
GRF 070403	Fiscal Watch/Emergency Technical Assistance	\$	800,000	\$	800,000
<u>GRF 070409</u>	<u>School District Performance Audits</u>	\$	<u>0</u>	\$	<u>1,000,000</u>
TOTAL GRF General Revenue Fund		\$	29,551,872	\$	29,551,872 <u>30,551,872</u>

Dedicated Purpose Fund Group

1090 070601	Public Audit Expense - Intra-State	\$	9,600,181	\$	9,600,181
4220 070602	Public Audit Expense - Local Government	\$	33,509,944	\$	33,715,944
5840 070603	Training Program	\$	403,750	\$	403,750
5120 070606	LEAP Revolving Loans	\$	400,000	\$	400,000
6750 070605	Uniform Accounting Network	\$	3,187,637	\$	3,187,637
TOTAL DPF Dedicated Purpose Fund Group		\$	47,101,512	\$	47,307,512
TOTAL ALL BUDGET FUND GROUPS		\$	76,653,384	\$	76,859,384 <u>77,859,384</u>

SCHOOL DISTRICT PERFORMANCE AUDITS

The foregoing appropriation item 070409, School District Performance Audits, shall be used by the Auditor of State, in consultation with the Department of Education and the Office of Budget and Management, for expenses incurred in the Auditor of State's role relating to fiscal caution, fiscal watch, and fiscal emergency activities pursuant to section 3316.042 of the Revised Code.

Sec. 229.10. CSR CAPITOL SQUARE REVIEW AND ADVISORY BOARD

General Revenue Fund

GRF 874100	Personal Services	\$	2,417,467	\$	2,417,467
GRF 874320	Maintenance and Equipment	\$	1,161,098	\$	1,161,098 <u>1,411,098</u>
TOTAL GRF General Revenue Fund		\$	3,578,565	\$	3,578,565 <u>3,828,565</u>

Dedicated Purpose Fund Group

2080 874601	Underground Parking Garage Operations	\$	3,496,740	\$	3,496,740
4G50 874603	Capitol Square Education Center and Arts	\$	6,000	\$	6,000
TOTAL DPF Dedicated Purpose Fund Group		\$	3,502,740	\$	3,502,740

Internal Service Activity Fund Group

4S70 874602	Statehouse Gift Shop/Events	\$	700,000	\$	700,000
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TOTAL ISA Internal Service Activity			
Fund Group	\$	700,000	\$ 700,000
TOTAL ALL BUDGET FUND GROUPS	\$	7,781,305	\$ 7,781,305
			8,031,305

HISTORICAL UNITED STATES AND OHIO FLAGS DISPLAY

Of the foregoing appropriation item 874320, Maintenance and Equipment, up to \$50,000 in fiscal year 2017 shall be used to display inside the Statehouse borrowed or purchased United States, Ohio, or Ohio military flags that have historical significance to the State of Ohio. The use of these funds is subject to the approval of the members of the Capitol Square Review and Advisory Board. The Board shall consult with the Ohio History Connection regarding the display.

UNDERGROUND PARKING GARAGE FUND

Notwithstanding division (G) of section 105.41 of the Revised Code and any other provision to the contrary, moneys in the Underground Parking Garage Fund (Fund 2080) may be used for personnel and operating costs related to the operations of the Statehouse and the Statehouse Underground Parking Garage.

HOUSE AND SENATE PARKING REIMBURSEMENT

On July 1 of each fiscal year, or as soon as possible thereafter, the Director of Budget and Management shall transfer \$500,000 cash from the General Revenue Fund to the Underground Parking Garage Fund (Fund 2080). The amounts transferred under this section shall be used to reimburse the Capitol Square Review and Advisory Board for legislative parking costs.

Sec. 245.10. CEB CONTROLLING BOARD

General Revenue Fund			
GRF 911441	Ballot Advertising Costs	\$	475,000 \$ 475,000
TOTAL GRF	General Revenue Fund	\$	475,000 \$ 475,000
Dedicated Purpose Fund Group			
5RU011617	Absent Voter's Ballot	\$	0 \$ 1,250,000
	Mailings		
TOTAL DPF	Dedicated Purpose	\$	0 \$ 1,250,000
Fund Group			
Internal Service Activity Fund Group			
5KM0911614	CB Emergency	\$	10,000,000 \$ 10,000,000
	Purposes/Contingencies		
TOTAL ISA Internal Service Activity			
Fund Group		\$	10,000,000 \$ 10,000,000
TOTAL ALL BUDGET FUND GROUPS		\$	10,475,000 \$ 11,725,000

FEDERAL SHARE

In transferring appropriations to or from appropriation items that have federal shares identified in this act, the Controlling Board shall add or subtract corresponding amounts of federal matching funds at the percentages

indicated by the state and federal division of the appropriations in ~~this act~~ Am. Sub. H.B. 64 of the 131st General Assembly. Such changes are hereby appropriated.

ABSENT VOTER'S BALLOT APPLICATION MAILING

Pursuant to section 111.31 of the Revised Code and upon the request of the Secretary of State, the Controlling Board shall approve cash transfers from the Absent Voter's Ballot Fund (Fund 5RU0), which is hereby created, under the foregoing appropriation item 911617, Absent Voter's Ballot Mailings, to the Absent Voter's Ballot Application Mailing Fund (Fund 5RG0) used by the Secretary of State to pay the cost of printing and mailing unsolicited applications for absent voters' ballots for the general election to be held on November 8, 2016.

BALLOT ADVERTISING COSTS

Pursuant to section 3501.17 of the Revised Code, and upon requests submitted by the Secretary of State, the Controlling Board shall approve transfers from the foregoing appropriation item 911441, Ballot Advertising Costs, to appropriation item 050621, Statewide Ballot Advertising, in order to pay for the cost of public notices associated with statewide ballot initiatives.

CAPITAL APPROPRIATION INCREASE FOR FEDERAL STIMULUS ELIGIBILITY

A state agency director shall request that the Controlling Board increase the amount of the agency's capital appropriations if the director determines such an increase is necessary for the agency to receive and use funds under the federal American Recovery and Reinvestment Act of 2009. The Controlling Board may increase the capital appropriations pursuant to the request up to the exact amount necessary under the federal act if the Board determines it is necessary for the agency to receive and use those federal funds.

DISASTER SERVICES

Pursuant to requests submitted by the Department of Public Safety, the Controlling Board may approve transfers from the Disaster Services Fund (Fund 5E20) to a fund and appropriation item used by the Department of Public Safety to provide for assistance to political subdivisions made necessary by natural disasters or emergencies. These transfers may be requested and approved prior to the occurrence of any specific natural disasters or emergencies in order to facilitate the provision of timely assistance. The Emergency Management Agency of the Department of Public Safety shall use the funding to fund the State Disaster Relief Program for disasters that have a written Governor's authorization, and the State

Individual Assistance Program for disasters that have a written Governor's authorization and is declared by the federal Small Business Administration. The Ohio Emergency Management Agency shall publish and make available application packets outlining procedures for the State Disaster Relief Program and the State Individual Assistance Program.

Fund 5E20 shall be used by the Controlling Board, pursuant to requests submitted by state agencies, to transfer cash and appropriations to any fund and appropriation item for the payment of state agency disaster relief program expenses for disasters that have a written Governor's authorization, if the Director of Budget and Management determines that sufficient funds exist.

Sec. 251.10. CLA COURT OF CLAIMS

General Revenue Fund

GRF 015321	Operating Expenses	\$	2,562,959	\$	2,536,419
GRF 015403	Public Records Adjudication	\$	0	\$	500,000
TOTAL GRF General Revenue Fund		\$	2,562,959	\$	2,536,419
					3,036,419

Dedicated Purpose Fund Group

SK20 015603	CLA Victims of Crime	\$	427,184	\$	434,019
TOTAL DPF Dedicated Purpose Fund Group		\$	427,184	\$	434,019
TOTAL ALL BUDGET FUND GROUPS		\$	2,990,143	\$	2,970,438
					3,470,438

PUBLIC RECORDS ADJUDICATION

The foregoing appropriation item 015403, Public Records Adjudication, shall be used by the Court of Claims to perform its duties and responsibilities as directed by S.B. 321 of the 131st General Assembly.

Sec. 257.10. DEV DEVELOPMENT SERVICES AGENCY

General Revenue Fund

GRF 195402	Coal Research and Development Program	\$	234,400	\$	234,400
GRF 195405	Minority Business Development	\$	1,822,191	\$	1,722,191
GRF 195407	Travel and Tourism	\$	1,250,000	\$	1,250,000
GRF 195415	Business Development Services	\$	2,483,187	\$	2,483,187
GRF 195426	Redevelopment Assistance	\$	525,000	\$	525,000
GRF 195453	Technology Programs and Grants	\$	14,577,641	\$	14,577,641
GRF 195454	Business Assistance	\$	3,506,474	\$	3,256,474
GRF 195455	Appalachia Assistance	\$	5,748,749	\$	5,748,749
GRF 195497	CDBG Operating Match	\$	1,053,200	\$	1,053,200
GRF 195537	Ohio-Israel Agricultural Initiative	\$	200,000	\$	200,000
GRF 195540	Port Authority Assistance	\$	2,500,000	\$	0
GRF 195542	The Wilds	\$	250,000	\$	0
GRF 195547	Saint Luke's Manor	\$	200,000	\$	0

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GRF	195549	Pathway Pilot Project	\$	86,727	\$	86,727
GRF	195901	Coal Research & Development General Obligation Bond Debt Service	\$	5,991,400	\$	5,038,700
GRF	195905	Third Frontier Research & Development General Obligation Bond Debt Service	\$	76,591,400	\$	96,212,000
GRF	195912	Job Ready Site Development General Obligation Bond Debt Service	\$	18,634,000	\$	15,235,900
TOTAL GRF General Revenue Fund			\$	136,004,369	\$	147,974,169
				<u>135,904,369</u>		<u>148,574,169</u>
Dedicated Purpose Fund Group						
4500	195624	Minority Business Bonding Program Administration	\$	74,905	\$	74,905
4510	195649	Business Assistance Programs	\$	5,000,000	\$	5,000,000
4F20	195639	State Special Projects	\$	102,104	\$	102,104
4F20	195699	Utility Community Assistance	\$	500,000	\$	500,000
4W10	195646	Minority Business Enterprise Loan	\$	4,000,000	\$	4,000,000
5CG0	195679	Alternative Fuel Transportation	\$	3,000,000	\$	3,000,000
5HR0	195622	Defense Development Assistance	\$	3,500,000	\$	3,500,000
5HR0	195662	Incumbent Workforce Training Vouchers	\$	7,500,000	\$	7,500,000
5JR0	195635	Redevelopment Program Support	\$	100,000	\$	100,000
5KN0	195640	Local Government Innovation	\$	11,922,500	\$	11,922,500
5KP0	195645	Historic Rehab Operating	\$	900,000	\$	1,000,000
5M40	195659	Low Income Energy Assistance (USF)	\$	370,000,000	\$	370,000,000
5M50	195660	Advanced Energy Loan Programs	\$	12,000,000	\$	12,000,000
5MH0	195644	SiteOhio Administration	\$	100,000	\$	100,000
5MJ0	195683	TourismOhio Administration	\$	9,000,000	\$	10,000,000
5NS0	195616	Career Exploration Internship	\$	500,000	\$	0
5RD0	195666	Local Government Safety Capital Grant Program	\$	10,000,000	\$	10,000,000
5RQ0	195546	Lakes in Economic Distress Revolving Loan Program	\$	500,000	\$	0
5SA3	195678	Local Public Enhancement	\$	250,000	\$	0
5W50	195690	Travel and Tourism Cooperative Projects	\$	150,000	\$	150,000
5W60	195691	International Trade Cooperative Projects	\$	18,000	\$	18,000
6170	195654	Volume Cap Administration	\$	32,562	\$	32,562
6460	195638	Low- and Moderate- Income Housing Programs	\$	53,000,000	\$	53,000,000
M087	195435	Biomedical Research and Technology Transfer	\$	500,000	\$	500,000
TOTAL DPF Dedicated Purpose Fund Group			\$	492,650,071	\$	492,500,071
Internal Service Activity Fund Group						

1350	195684	Development Services Operations	\$	10,800,000	\$	10,800,000
6850	195636	Development Services Reimbursable Expenditures	\$	700,000	\$	700,000
TOTAL ISA Internal Service Activity Fund Group			\$	11,500,000	\$	11,500,000
Facilities Establishment Fund Group						
5590	195628	Capital Access Loan Program	\$	3,000,000	\$	3,000,000
7009	195664	Innovation Ohio	\$	10,000,000	\$	10,000,000
7010	195665	Research and Development	\$	10,000,000	\$	10,000,000
7037	195615	Facilities Establishment	\$	35,000,000	\$	35,000,000
TOTAL FCE Facilities Establishment Fund Group			\$	58,000,000	\$	58,000,000
Bond Research & Development Fund Group						
7011	195617	Third Frontier Internship Program	\$	2,788,755	\$	2,788,755
7011	195686	Third Frontier Tax Exempt - Operating	\$	1,140,000	\$	1,140,000
7011	195687	Third Frontier Research & Development Projects	\$	68,904,946	\$	63,904,946
7014	195620	Third Frontier Taxable - Operating	\$	1,710,000	\$	1,710,000
7014	195692	Research & Development Taxable Bond Projects	\$	90,850,250	\$	90,850,250
TOTAL BRD Bond Research & Development Fund Group			\$	165,393,951	\$	160,393,951
Capital Projects Fund Group						
7003	195663	Clean Ohio Revitalization Operating	\$	600,000	\$	600,000
7012	195688	Job Ready Site Development Operating	\$	300,000	\$	300,000
TOTAL CPF Capital Projects Fund Group			\$	900,000	\$	900,000
Federal Fund Group						
3080	195603	Housing Assistance Programs	\$	10,000,000	\$	10,000,000
3080	195609	Small Business Administration Grants	\$	5,271,381	\$	5,271,381
3080	195618	Energy Grants	\$	4,100,000	\$	4,100,000
3080	195670	Home Weatherization Program	\$	20,000,000	\$	20,000,000
3080	195671	Brownfield Redevelopment	\$	3,000,000	\$	3,000,000
3080	195672	Manufacturing Extension Partnership	\$	5,359,305	\$	5,359,305
3080	195675	Procurement Technical Assistance	\$	1,250,000	\$	750,000
3080	195681	SBDC Disability Consulting	\$	1,300,000	\$	1,300,000
3080	195696	State Trade and Export Promotion	\$	486,000	\$	486,000
3350	195610	Energy Programs	\$	200,000	\$	200,000
3AE0	195643	Workforce Development Initiatives	\$	1,500,000	\$	1,500,000
3FJ0	195626	Small Business Capital Access and Collateral Enhancement Program	\$	5,644,445	\$	5,644,445

3FJ0	195661	Technology Targeted Investment Program	\$	2,260,953	\$	2,260,953
3K80	195613	Community Development Block Grant	\$	65,000,000	\$	65,000,000
3K90	195611	Home Energy Assistance Block Grant	\$	175,000,000	\$	175,000,000
3K90	195614	HEAP Weatherization	\$	25,000,000	\$	25,000,000
3L00	195612	Community Services Block Grant	\$	28,000,000	\$	28,000,000
3V10	195601	HOME Program	\$	25,000,000	\$	25,000,000
TOTAL FED Federal Fund Group			\$	378,372,084	\$	377,872,084
TOTAL ALL BUDGET FUND GROUPS			\$	1,242,820,475	\$	1,249,140,275
				1,242,720,475		1,249,740,275

Sec. 257.20. COAL RESEARCH AND DEVELOPMENT PROGRAM

The foregoing appropriation item 195402, Coal Research and Development Program, shall be used for the operating expenses of the Community Services Division in support of the Ohio Coal Development Office.

MINORITY BUSINESS DEVELOPMENT

Of the foregoing appropriation item 195405, Minority Business Development, \$100,000 in fiscal year 2016 shall be for a Minority Business Enterprise (MBE)/Encouraging Diversity, Growth and Equity (EDGE) Connectivity Study.

TRAVEL AND TOURISM

Of the foregoing appropriation item 195407, Travel and Tourism, \$1,000,000 in each fiscal year shall be used to make grants under section 122.121 of the Revised Code.

Of the foregoing appropriation item 195407, Travel and Tourism, \$250,000 in each fiscal year shall be used to award grants to assist businesses and other entities that are adversely affected due to economic circumstances that result in the declaration of a lake as an area under economic distress by the Director of Natural Resources pursuant to section 122.641 of the Revised Code.

BUSINESS DEVELOPMENT SERVICES

The foregoing appropriation item 195415, Business Development Services, shall be used for the operating expenses of the Business Services Division and the regional economic development offices and for grants for cooperative economic development ventures.

REDEVELOPMENT ASSISTANCE

The foregoing appropriation item 195426, Redevelopment Assistance, shall be used to fund the costs of administering the energy, redevelopment, and other urban revitalization programs that may be implemented by the Development Services Agency.

TECHNOLOGY PROGRAMS AND GRANTS

Of the foregoing appropriation item 195453, Technology Programs and Grants, \$250,000 in fiscal year 2016 and \$950,000 in fiscal year 2017 shall be allocated to Connect Ohio to provide broadband mapping and technology research and assistance; up to \$547,341 in each fiscal year shall be used for operating expenses incurred in administering the Ohio Third Frontier pursuant to sections 184.10 to 184.20 of the Revised Code; and up to \$13,000,000 in each fiscal year shall be used for the Thomas Edison Program pursuant to sections 122.28 to 122.38 of the Revised Code, of which not more than ten per cent shall be used for operating expenses incurred in administering the program; and up to \$1,000,000 in each fiscal year shall be used for the Thomas Edison Program to support small- and mid-sized manufacturers, specifically as follows: up to \$225,000 in each fiscal year to assist in accelerating the development and adoption of technology for small- and mid-sized manufacturers; up to \$225,000 in each fiscal year to assist small- and mid-sized manufacturers in adopting emerging digital technologies; up to \$212,500 in each fiscal year to develop and manage an accessible online inventory of technological resources to support small- and mid-sized manufacturers; and up to \$337,500 in each fiscal year to administer the Applied Research Grant Program, which is hereby created, to award direct cash grant assistance. A grant awarded under the Applied Research Grant Program shall not exceed the amount matched by the recipient. The Director of Development Services shall determine other eligibility criteria and the allocation of awards in implementing and administering the Applied Research Grant Program.

BUSINESS ASSISTANCE

The foregoing appropriation item 195454, Business Assistance, may be used to provide a range of business assistance, including grants to local organizations to support economic development activities that promote minority business development, small business development, entrepreneurship, and exports of Ohio's goods and services. This appropriation item shall also be used as matching funds for grants from the United States Small Business Administration and other federal agencies, pursuant to Public Law No. 96-302 as amended by Public Law No. 98-395, and regulations and policy guidelines for the programs pursuant thereto.

APPALACHIA ASSISTANCE

The foregoing appropriation item 195455, Appalachia Assistance, may be used for the administrative costs of planning and liaison activities for the Governor's Office of Appalachia, to provide financial assistance to projects in Ohio's Appalachian counties, to support four local development districts, and to pay dues for the Appalachian Regional Commission. These funds

may be used to match federal funds from the Appalachian Regional Commission. Programs funded through the foregoing appropriation item shall be identified and recommended by the local development districts and approved by the Governor's Office of Appalachia. The Development Services Agency shall conduct compliance and regulatory review of the programs recommended by the local development districts. Moneys allocated under the foregoing appropriation item may be used to fund projects including, but not limited to, those designated by the local development districts as community investment and rapid response projects.

Of the foregoing appropriation item 195455, Appalachia Assistance, in each fiscal year, \$170,000 shall be allocated to the Ohio Valley Regional Development Commission, \$170,000 shall be allocated to the Ohio Mid-Eastern Government Association, \$170,000 shall be allocated to the Buckeye Hills-Hocking Valley Regional Development District, and \$70,000 shall be allocated to the Eastgate Regional Council of Governments. Local development districts receiving funding under this section shall use the funds for the implementation and administration of programs and duties under section 107.21 of the Revised Code.

CDBG OPERATING MATCH

The foregoing appropriation item 195497, CDBG Operating Match, shall be used as matching funds for grants from the United States Department of Housing and Urban Development pursuant to the Housing and Community Development Act of 1974 and regulations and policy guidelines for the programs pursuant thereto.

OHIO-ISRAEL AGRICULTURAL INITIATIVE

The foregoing appropriation item 195537, Ohio-Israel Agricultural Initiative, shall be used for the Ohio-Israel Agricultural Initiative.

PORT AUTHORITY ASSISTANCE

The foregoing appropriation item 195540, Port Authority Assistance, shall be used to distribute a grant to the Montgomery County Port Authority for the Midtown Redevelopment Initiative.

THE WILDS

The foregoing appropriation item 195542, The Wilds, shall be used to distribute a grant to The Wilds, a nonprofit conservation center in Muskingum County, for the development of a public water connection.

SAINT LUKE'S MANOR

The foregoing appropriation item 195547, Saint Luke's Manor, shall be allocated to Cleveland Neighborhood Progress to support the completion of the Saint Luke's Manor project.

PATHWAY PILOT PROJECT